

and the orders passed by the Commissioners on such application shall have the same effect and finality as orders passed by the Magistrate under the said section. Applications under this section to the Commissioners at a meeting shall be subject to the same limitation of time as appeals to the Magistrate under Section 41.

43. Any person who shall have been assessed by a Ward Committee, and who shall be dissatisfied with his assessment, or who shall dispute his occupation of any property or his liability to be assessed, may appeal to the Commissioners. And with regard to such appeals, the Commissioners at a meeting shall proceed as the Magistrate is directed to proceed in Section 41, and the orders passed by the Commissioners at a meeting on such appeals shall have the same effect and finality as orders passed by the Magistrate under the said section. Appeals to the Commissioners at a meeting shall be subject to the same limitation of time as appeals to the Magistrate under the said section.

44. It shall be lawful for the Magistrate at any time to require any Commissioners or Ward Committee, as the case may be, to make an assessment on account of the occupation of any house which may have been constructed, or any house or other holding which may have become liable to assessment after the general assessment which may then be in force shall have been made, or which may have been by mistake or accident omitted from such assessment. Notice of the amount assessed in accordance with such requisition shall be given to the person so assessed, who may appeal or apply against such assessment according to the provisions of Sections 41, 42, or 43, within one month after the service of such notice.

45. It shall be lawful for any person upon whom any assessment shall have been made, who shall, during the period for which such assessment is valid have ceased to occupy any property in respect to which he may have been assessed, or whose property to be protected, and circumstances may have changed during the period aforesaid, to apply on unstamped paper to the Commissioners; and in case such Commissioners shall not grant the prayer of such application, such Commissioners shall submit the decision of the matter to the Magistrate, and the Magistrate, after making such inquiries as he may deem necessary by examination of the applicant on oath or solemn affirmation, or otherwise, may amend the assessment of such applicant as to him shall appear just, or may confirm the same; and in case he shall confirm the said assessment, may order that the applicant shall pay such reasonable costs as may have been incurred by reason of such application. The decision of such Magistrate upon such application shall be final.

46. The Commissioner of the division, with the sanction of the Government, may at any time direct the Magistrate to revise, or to cause to be revised by the Commissioners or Ward Committee,

the assessment of any Municipality, specifying the reasons which, in his opinion, render such revision necessary, and the Magistrate shall, according to such direction, revise, and if necessary amend the same, or cause it to be revised and amended.

CHAPTER 3.

Taxes on houses.

47. When it shall be determined that a tax on the annual value of houses, buildings, and lands shall be imposed in any Municipality, such tax shall be paid by the owners of such houses, buildings, and lands by quarterly instalments, except as hereinafter provided.

48. The gross annual rent at which the houses, buildings, and lands liable to the tax may be reasonably expected to be let, shall be deemed to be the annual value of such houses, buildings, and lands, and such value shall accordingly be fixed by the Commissioners from year to year, commencing from the date on which this Act shall have come into operation.

49. Whenever any house or building belongs to one owner, and the ground on which the same stands, and which is usually occupied therewith, belongs to another, it shall be lawful for the Municipal Commissioners to assess such house or building and ground together at one consolidated rate. The amount so assessed shall be payable by the owner of the house or building, who shall thereafter be entitled to deduct from the rent which he pays for the ground, such proportion of the tax so paid by him as is equal to the proportion which his rent bears to the annual value of the whole property assessed.

50. If the sum due on account of any tax from the owner of any house, building or land remains unpaid after the notice of demand has been duly served, and such owner be not resident within the place, or the place of abode of such owner be unknown, the Municipal Commissioners may demand the amount from the occupier for the time being of such house, building, or land, and on non-payment thereof, may recover the same by distress and sale of any goods and chattels found on the premises, and whenever such tax shall be paid by or recovered from such occupier, he may deduct, from the next and following payments of his rent, the amount which may be so paid by or recovered from him. Provided that no arrear of rate, which has remained due from the owner of any house, building, or land for more than one year, shall be so recovered from the occupier thereof. Provided also that if the tax so deducted is a consolidated tax, payable by the owner of a house or building under the next preceding section, the same shall, after such deduction, be deemed to have been paid by the

owner within the meaning of the last mentioned section.

51. The Commissioners shall, at a meeting to be held as soon as may be after their appointment, assess or determine the rate of such annual tax to be levied from the date on which this Act may come into operation till the expiration of the current year, and at a meeting not less than fifteen days before the expiration of each year, shall determine the rate of such tax for the ensuing year.

52. The Commissioners may require the respective owners or occupiers of the houses, buildings, and lands to furnish them with returns of the measurements and of the rent or annual value thereof, and they, or any person appointed by them for that purpose, at any time between sun-rise and sun-set, may enter, inspect and measure any such houses, buildings or lands, after having given forty-eight hours' previous notice of their intention to the occupier thereof. When the valuation of the houses, buildings, and lands, shall have been completed, the Commissioners shall cause lists containing the valuation and assessment to be made out, and shall give public notice thereof, and of the place where the lists or copies thereof may be inspected; and every person claiming to be the owner or occupier of property included in the assessment, or the agent of such person, shall be at liberty to inspect such lists, and to make extracts therefrom, without the payment of any fee.

53. The Commissioners shall at the same time give public notice of a day and hour, not being less than fifteen days from the publication of such notice, when they will proceed to revise the said valuation and assessment; and in all cases in which any property is for the first time valued, or the valuation is increased, shall give special notice thereof to the owners or occupiers of such property. All appeals against such valuation and assessment shall be made at or before the time fixed in the notice.

54. After the appeals have been inquired into, and after the revision of the valuation and assessment has been completed, the amendments made in the lists shall be authenticated by the signature of not less than three of the Commissioners, who shall at the same time certify under their signatures that no valid objection has been made to the valuation and assessment in the said lists, except in the cases in which amendments have been made as shown therein, and subject to such amendments as may thereafter be duly made, the tax so assessed shall be deemed to be the tax for the whole year for which the assessment shall be made. Provided always that the Chairman or Vice-Chairman may at any time amend the said lists by inserting therein the name of any person whose name ought to be so

inserted, or by inserting any property liable to the tax, after giving notice to such person as may be interested in the making of the amendment, of a day not being less than fifteen days from the date of the service of such notice, when such amendment is to be made, or by striking out any property not liable to the tax, or reducing the amount of the tax, without notice; and in all cases in which any property is inserted as liable to the tax, the amendment shall be considered to have been made at the expiration of fifteen days from the time when the person interested first received notice thereof; and any person interested in such amendment may appeal to the said Commissioners by application in writing left at their office three days before the day fixed in the notice of such amendment.

55. It shall not be necessary to prepare new lists, or to determine the rate of the tax every year, but the Commissioners may adopt the valuation and assessment contained in the lists for the preceding year (with such alteration as may in particular cases be deemed necessary), as the valuation and assessment for the year following. Provided that public notice of such valuation and assessment shall be given in the manner prescribed in Section 53 of this Act.

56. Appeals against any tax assessed under this Act shall be heard and determined by not less than three Commissioners and their adjudication, and the assessment by the Commissioners of any tax when no appeal is made as hereinbefore provided, shall be final; and no person shall contest any assessment in any other manner than by appeal as hereinbefore provided.

57. When any house shall have been vacant for sixty or more consecutive days during any year, the Commissioners shall remit so much of the tax of that year as may be proportionate to the number of days the said house may have remained unoccupied; provided that the owner of such house, or his agent, shall have given to the Commissioners notice in writing of the vacancy thereof, and that the amount of tax to be remitted shall be calculated from the date of the delivery of such notice.

CHAPTER 4.

Taxes on carriages and wheeled vehicles.

58. When it shall be determined that a tax on carriages, horses, and elephants shall be imposed in any Municipality, the Commissioners shall declare at what rates, not exceeding the rates given in Schedule (C) to this Act annexed, such tax shall be imposed on all carriages, horses, and elephants kept within the limits of such place; and thereupon such tax shall be payable quarterly. Provided that this section shall not apply to, or include, gun-carriages, or ordnance carts or wagons; cavalry horses or horses of the mounted police; horses belonging to officers

doing regimental duty, at the rate of one horse for each officer; vehicles, horses, or elephants belonging to the Government; vehicles and horses kept for sale, and not used for any other purpose, if kept by *bond fide* dealers.

59. Every person who may have owned or had charge of any carriage, horse, or elephant, kept within such place for any number of days in any quarter, shall be liable to the whole tax for that quarter; but if a carriage shall have been under repair for the whole quarter, no tax shall be leviable in respect of such carriage for that quarter.

Ownership for any number of days in a quarter creates liability to the tax for the whole quarter.

Exemption of carriages under repair.

60. Whenever the owner of the carriage, horse, or elephant, let out for hire, and kept for the time being in premises situated within any place shall not reside in such place, the same to be charged for such carriage, horse, or elephant shall be recoverable from the person in whose premises it is for the time being kept.

Carriage, &c., let for hire within any defined place, although owned by persons not residing therein, liable to the tax.

61. The Commissioners at their discretion may compound, for any period not exceeding one year, with livery stable-keepers and other persons keeping carriages and horses for hire, for a certain sum to be paid for the carriages and horses so kept by such person, in lieu of the rates specified in the schedule.

Commissioners may compound with livery stable-keepers.

62. The Commissioners shall from time to time cause to be prepared and entered, in distinct columns, in a book to be kept by the Commissioners, and to be open to the inspection of any person interested therein, a list of the persons liable to the payment of the tax, a description of the carriages and animals in respect of which they are liable, and the amount of the tax thereon.

List of persons liable to tax to be prepared.

63. In order to enable the Commissioners to have such list prepared, the Commissioners, or any officer authorized by them, may send to all persons supposed to be liable to the payment of the tax, a schedule to be filled up with such information respecting the carriages and animals kept by them as the Commissioners may judge necessary for the assessment of the tax. The schedule shall be filled up in writing, and signed and dated and returned to the office of the Commissioners by every person to whom it is sent, whether or not liable to the payment of the tax.

Returns may be required for purpose of making list.

64. The Commissioners may summon any person supposed to be liable to the payment of the tax, or any servant of such person, and may examine such person or his servant as to the number and description of the carriages and animals in respect of which such person is liable to be assessed, and such person or his servant shall answer such questions as may be put to him by the Commissioners.

Power to summon persons liable to tax.

65. Any person who may dispute his liability to the payment of such tax, or the amount of any such assessment, may appeal to the Commissioners: provided that such appeal shall be commenced within ten days after the receipt by such person of a bill for the sum claimed from him in respect of such assessment.

Appeal against assessment may be made to Commissioners.

Proviso.

66. Appeals against any such assessment shall be heard and determined by not less than three Commissioners, and their adjudication upon every such appeal shall be final, and no person shall contest any assessment so made in any other manner than by appeal to the Commissioners as hereinbefore provided.

Commissioners' decision final.

Registration of wheeled vehicles.

67. It shall be lawful for the Commissioners of any Municipality at a meeting, with the sanction in writing of the Lieutenant-Governor first obtained, to declare and direct, by notification published in such manner as the Lieutenant-Governor may order, that every cart, hackery, and other wheeled vehicle without springs kept and used within, or let for hire within or without such place, and used within it, shall be registered by the Commissioners with the name and residence of the owner, and shall bear the number of registration in such manner as the said Commissioners shall direct. Provided that this section shall not apply to, or include carts, hackeries, or other such vehicles as aforesaid kept at more than two miles distance from the said place and used only temporarily or casually in the place, or to carts, hackeries, or other wheeled vehicles without springs, the property of Government or of the Commissioners.

Registration and number of hackeries, &c.

68. The registration of carts, hackeries, and other vehicles under the last preceding section shall be made, and the numbers assigned half-yearly, upon such days as the Commissioners shall notify, and such fee as they shall fix, not exceeding one rupee, shall be paid for each registration. Any person becoming possessed, between the first day of January and the first day of July, or between the first day of July and the first day of January of any such cart, hackery, or other vehicle which has not been registered for the then current half-year, shall, within a week of becoming so possessed, register the same, and the Commissioners shall grant registration in any such case, on payment of a fee for the unexpired portion of the current half-year, calculated at the rate of the fee to be fixed as aforesaid. When any registered cart, hackery, or other vehicle is transferred within any half-year it shall be registered anew in the name of the person to whom it has been transferred, and a fee not exceeding four annas shall be paid for every such last-mentioned registration.

Fee for registration.

69. Whoever owns or keeps any cart, hackery, or other wheeled vehicle without springs, required under the provisions of this Act to be registered, without having caused

Penalty for not registering a cart or hackery.

the same to be registered under the last preceding section, shall be liable, on conviction before a Magistrate, to a fine not exceeding three times the usual registration fee, and the Magistrate may seize and detain the vehicle. If the vehicle seized be not claimed, and the fine be not paid within ten days, such vehicle, together with the animals seized with it (if any), may be sold by auction by order of the Magistrate, and the proceeds applied to the payment of the fine, and to the costs and charges incurred on account of the seizure, detention, and sale, and the surplus (if any), if not claimed by the owner or the person keeping such cart, hackery, or other vehicle within a further period of twenty days, shall become vested in the Commissioners, and be employed for the purposes of this Act.

CHAPTER 5.

Taxes on trades and callings.

70. When it shall be determined that a tax on trades and callings shall be imposed in any town, such determination shall be notified, in such manner as the Lieutenant-Governor may direct, and from the 1st day of April next following such notification, every person who shall within the town exercise any of the professions, trades, or callings specified in Schedule (D) to this Act annexed shall take out a license, and shall pay for the same an annual fee not exceeding such sum as in the said schedule is mentioned. The table of fees leviable under this chapter shall be fixed from time to time by the Commissioners, subject to the confirmation of the Lieutenant-Governor.

71. Every license under the next preceding section shall be granted by the Commissioners, or by some person duly authorized by them in that behalf, and shall specify the date of the grant thereof, the true name of the person to whom the license is granted, and the sum paid for such license.

72. Every license shall have effect and continue in force from the day of the date thereof until the day hereinafter appointed for the expiration thereof; and every such license which shall be granted before the 1st day of January next following the notification shall expire on that day, and every such license which shall be granted upon or at any time after that day, shall expire on the 31st day of December next after the day of the granting thereof.

73. Every person to whom such license shall be granted, and who shall be desirous of continuing to exercise his profession, trade, or calling after the expiration thereof, shall take out a fresh license for that purpose for the following year, to expire on the day appointed in the last preceding section, and shall renew the same from year to year so long as he shall desire to continue such profession, trade, or calling.

74. The Chairman, or in a first class municipality a sub-committee of the Commissioners, shall determine under which of the classes mentioned in the Schedule (D) to this Act annexed every person to whom a license may be granted shall be assessed. The Commissioners at a meeting shall from time to time declare what are to be considered bazaars, hâts, or public markets, within the meaning of this Act.

75. As soon as may be after the first day of September in every year, the Chairman shall prepare a list of the persons licensed under this Act, which list shall state the profession, trade, or calling of each of the persons therein named, the class under which he is assessed, and the sum paid by him in respect of his license, and such list shall be filed in the office of the said Commissioners, and be open to public inspection at all reasonable times.

76. If at any time after three months have elapsed from the day of the date of the said notification, any person within the said limits shall exercise his profession, trade, or calling without having duly taken out a license as required by Section 69, he shall be liable, on conviction before a Magistrate, to a penalty not exceeding three times the amount which, in the judgment of such Magistrate, would have been payable by such person in respect of a license duly taken out as aforesaid.

77. Any person required by Section 69 to take out a license, who shall, without reasonable excuse, neglect or refuse to produce and show his license when required so to do by an officer duly empowered in writing by the Commissioners to make such requisition shall, on conviction before a Magistrate, be liable to a penalty not exceeding one hundred Rupees.

CHAPTER 6.

Taxes on processions, &c.

78. When it shall have been determined that a tax shall be levied in any Municipality on processions and any public ceremonies not exclusively religious, such determination shall be duly notified, and from the date of such notification no person shall organise or conduct a procession or public ceremony within the limits of such Municipality without first taking out a license from the Commissioners. Licenses under this section shall be granted at the following rates namely:—

		Rate of license.	
License for a procession or ceremony whereat elephants are to be used, or fire-works are to be displayed, or guns fired	...	100 Rs.	for each day.
	...	50	" "
License for a procession or ceremony whereat more than two hundred persons are to attend...	...	10	" "
License for a procession or ceremony whereat more than fifty and not more than two hundred persons are to attend...	...	2	" "
License for a procession at which less than fifty people are to attend	...		

79. Any person who may organize or conduct a procession within the limits of such Municipality without first obtaining a license, shall be liable, on conviction before a Magistrate, to a fine not exceeding three times the amount of the license fee payable in respect thereof under the next preceding section. Any police officer above the grade of constable may call upon the conductor or organizer of a procession to produce his license, and if the license be not produced, he shall report the circumstances to the Commissioners or to the Magistrate; but he shall not arrest any one or stop the procession, unless he is unable to ascertain the name and address of the organizer of the procession. In the case of processions connected with marriage or betrothal the nearest adult male relative, or the guardians of the bride and bridegroom, or of the betrothed parties, shall, unless the contrary be proved, be deemed to have organized or conducted the procession.

CHAPTER 7.

Duties on articles.

80. When it shall have been determined that duties shall be levied on articles entering within the limits of any Municipality, the Commissioners shall prepare and submit for the Lieutenant-Governor's approval a schedule of proposed rates for the levy of such duties, and shall prepare and submit as aforesaid bye-laws which shall provide for the collection and realization of such duties, for penalties for non-payment, and for exempting all through traffic from taxation, and for refunding the duty levied on duty-paid goods which are taken out of the municipal limits. It shall be lawful for the Lieutenant-Governor to modify and to approve such rates and bye-laws: provided that no duty shall be levied on any article at a rate exceeding two per centum on the average value of such article. The rates and bye-laws for any Municipality shall, when finally approved, be published in such Municipality in such manner as the Lieutenant-Governor may direct.

81. When it shall have been determined that market dues shall be levied upon the sale of goods at any periodical market within the limits of any Municipality, the Commissioners shall prepare and submit a schedule of rates for the levy of such dues, and shall prepare and submit bye-law for the collection and realization of such dues and for penalties for non-payment. It shall be lawful for the Lieutenant-Governor to modify and to approve such rates and bye-laws, provided that such dues shall in no case exceed one quarter of an anna in every rupee of the price for which such goods may be sold.

82. It shall be lawful for the Commissioners, with the sanction of the Lieutenant-Governor, to lease out for any term not exceeding three years, the collection of duties or dues under the two next preceding sections. Such lease shall be subject in all respects to the rates and bye-laws passed under the said sections.

CHAPTER 8.

Tolls.

83. When it shall have been determined that Municipal Funds shall be raised by tolls on ferries within the limits of a Muni-

cipality the Commissioners shall notify the ferry or ferries at which such tolls shall be levied; and shall also notify such rates of tolls as the Lieutenant-Governor may from time to time sanction. A table of tolls, written or printed, in the English and native languages, shall be hung up in some conspicuous place near every ferry so as to be easily read by all persons crossing at the ferries.

84. Every toll-keeper or ferry lessee who shall neglect to hang up and keep in good order and repair such table of tolls, or who shall wilfully remove, alter, or deface the same, or allow it to become illegible, shall be liable to a penalty not exceeding ten Rupees.

85. Every toll-keeper or ferry lessee who shall ask or take any toll other than the lawful toll, or who shall without due cause delay any passenger, cart, carriage, animal, or goods, shall be liable to a penalty not exceeding fifty Rupees.

86. Every person crossing at any such public ferry, who shall refuse to pay the toll, or who, with intent of avoiding payment thereof, shall fraudulently or forcibly pass by or through any toll-station without paying the toll, or who shall obstruct any toll-keeper or any of his assistants in any way in the execution of their duty under this Act; and every person who shall maliciously damage any toll-bar, boat, or any other thing employed in or about any public ferry, or who shall maliciously remove, alter, destroy, or damage any table of tolls hung up as hereinbefore directed, shall be liable to a penalty not exceeding fifty Rupees over and above the value of the damage, if any, which he has done.

87. The Commissioners may make rules, subject to confirmation by the Lieutenant-Governor, fixing the number of passengers, carts, carriages, and animals, and the quantity of goods that may be carried in any public ferry-boat at one trip, and for the safe and convenient carriage of passengers and property, and for keeping the ferry-boats in good order, and otherwise for the due discharge of their duty by all tindals, toll-keepers, and other persons employed at any public ferry: and any tindal, toll-keeper, or other person infringing or disobeying any such rule, shall be liable to a penalty not exceeding twenty Rupees, and also to make good any loss or damage caused thereby, the amount of which shall be summarily ascertained by the Magistrate, within whose jurisdiction the offence was committed, and such amount may be recovered as any penalty under this Act may be recovered.

88. Every person who shall convey for hire any passenger, animal, cart, carriage, or goods, across any arm of the sea, creek, or river within the provinces subject to the Lieutenant-Governor to any point or place on the opposite bank or coast within a distance of three miles on either sides above or below any public ferry, without the special license of the Magistrate of the district in which the ferry is situated, shall be liable to a penalty not exceeding fifty Rupees. Provided that nothing in

Penalty for organising procession without license.

Penalty for neglecting to put up a table of tolls.

Extortion or misconduct by toll-keeper.

Duties on articles entering Municipal limits.

Market dues on sale of goods.

Bye-laws for regulating ferry-boats, &c., to be made by Commissioners.

Power to lease the same.

Carrying for hire within three miles of a ferry without license of Magistrate.

Table of tolls.

Proviso.

this section shall subject to such penalty any person who shall specially let for hire his boat for the conveyance of any other person or his family or goods across any creek or arm of the sea within the said settlement.

89. The Commissioners may appoint at any ferry managed under this Act toll-keepers, and may collect the tolls through such toll-keepers, or they may grant a lease of any such ferry for any period not exceeding three years.

90. It shall be lawful for the Lieutenant-Governor to make over to the Commissioners any existing ferry within the limits of the Municipality, and such ferry shall thenceforward be subject to the provisions of this Act.

91. When it shall have been determined that tolls shall be levied on vehicles and beasts of burden entering any town, the Commissioners shall submit to the Lieutenant-Governor a table of rates and rules for the levy of such tolls; and the Lieutenant-Governor may modify or approve such tables and rules. The rules and rates, so modified or approved, shall not take effect until one month after they shall have been duly notified. Provided that the rates shall in no case exceed the rates laid down in Schedule (E) appended to this Act.

92. The tolls or rates determined as in the next preceding section shall be levied upon all carriages, carts, and animals entering the municipal limits; and the Commissioners may construct toll-bars, gates, and gate-keepers' stations, and may place the collection of such tolls under the management of such persons as may appear to them proper, or may lease out the same for any period not exceeding three years, and shall frame bye-laws in manner hereinafter provided for the guidance of such toll collectors; and all persons employed in the management and collection of such tolls shall be liable to the same responsibilities as would attach to them if employed in the collection of any assessment or tax under this Act. Provided that this section shall not apply to carriages, carts, and animals licensed or registered by the Commissioners; provided also that no more than one payment of toll shall be demanded for, and in respect of, any carriage, cart, or animal in any one period of twenty-four hours from midnight to midnight.

93. In case of non-payment of any such toll on demand, the officer appointed or duly authorized to collect the same may seize any carriage or animal on which it is chargeable, or any part of its burden of sufficient value to defray the toll. If any toll, together with the cost arising from such seizure and custody, remains undischarged for forty-eight hours, the Commissioners may sell the property seized for discharge of the toll, and of all expenses occasioned by such non-payment, seizure, custody, and sale. Any balance that may remain shall be returned, on demand, if made within twelve months, to the owner of the property, and

if unclaimed after such period, shall be credited to the Municipal Fund. After seizure of the property as aforesaid, the Commissioners shall forthwith issue a notice in writing that, after the expiration of two days, exclusive of Sunday, they will sell at such place as they may state in the notice the property by auction. Provided that if at any time before the sale has actually begun the person whose property has been seized shall tender to the Commissioners, or other officer appointed by them, the amount of all the expenses incurred and of the toll payable by him, the Commissioners shall forthwith release the property seized.

94. No tolls shall be paid for the passage of troops on their march, or of military or Government stores, or of military or police officers on duty, or of any person or property in their custody, or of conservancy carts or other such vehicles belonging to the Commissioners; but no other exemption from payment of the tolls levied under this Act shall be allowed.

95. It shall be lawful for the Commissioners to compound with persons living outside the Municipal limits for a sum to be paid annually or half-yearly, in lieu of all tolls payable under the provisions of this Act in respect of carriages, carts, or animals entering the municipal limits; and the Commissioners shall issue licenses for such carriages, carts, or animals; and while such licenses shall remain in force, such carriages, carts, and animals shall be exempt from all tolls as aforesaid upon entering the municipal limits. Provided always that such composition shall include all the carriages, carts, and animals possessed by the person compounding.

96. In all cases of resistance to the lawful authority of the toll-collectors, all police officers shall be bound to assist the toll collectors when required; and for that purpose shall have the same power which they have in the exercise of their ordinary police duties.

97. Every person other than persons appointed or duly authorized to collect the tolls under this Act, who shall levy or demand any toll, and also every person who shall unlawfully and extortionately demand or take any other or higher toll than the lawful toll, or under colour of this Act, seize or sell any property, knowing such seizure and sale to be unlawful, or in any manner unlawfully extort money or any valuable thing from any person under colour of this Act, shall be deemed to have committed the offence of cheating or extortion, as the case may be, and shall be liable to such punishment as is prescribed for those offences respectively by the Indian Penal Code.

98. A table of the tolls authorized to be taken at any toll-gate or station, legibly written or painted in English words and figures, and in the vernacular language or languages of the district, shall be put up in a conspicuous place near such gate or station.

PART IV.—MODE OF RECOVERY OF MUNICIPAL TAXES.

99. Every tax collector shall prepare from the lists hereinbefore mentioned a register which shall contain the names of all persons assessed, the property in respect of the occupation of which the assessment in each case is made, and the amount payable quarterly by each person in the Municipality or division, or portion of a Municipality in which the duties of such tax collector are to be performed; and every such list shall be attested by the Chairman.

100. Every tax to be payable under this Act shall be payable by four equal quarterly instalments. The instalment of tax on account of any quarter shall be due on the first day of the month in the said quarter.

101. When any sum is due on account of any tax leviable under this Act, the Chairman shall, unless otherwise specially provided in this Act, cause to be presented to the person liable to the payment thereof a bill for the amount, which shall also contain a statement of the period and a description of the property or thing for which the charge is made. If the bill be in respect of the tax upon carriages, horses, and elephants, it shall contain a notice of the time within which an appeal against such tax may be preferred.

102. For all sums collected on account of any tax under this Act, a receipt shall be given signed by the tax collector or by some other officer who may have been specially authorized by the Magistrate to grant such receipts.

103. The Tax Collector or other officer appointed on that behalf shall remit, in such manner and at such times as the Magistrate shall direct, all sums of money collected either by himself or by any one of his establishment, and the Magistrate, or some other officer authorized on that behalf, shall give the tax collector a receipt for every sum of money so remitted. The Magistrate shall also cause all such sums of money to be credited to the Municipal Fund.

104. If any bill which may have been presented in pursuance of this Act be not paid by the person liable to pay the same within ten days from the presentation thereof, the Magistrate may cause to be served upon such person a notice of demand in the Form (A) in Schedule F annexed to this Act, or to the like effect; and if such person shall not, within ten days from the service of notice of such demand, pay the sum due, together with a fee of two annas as costs for the service of the notice of demand, or show to the Magistrate sufficient cause for non-payment of the same, the amount of the arrear due, with costs on the scale in the Form (B) in Schedule F set forth, which shall include those of serving the notice of demand, may be levied by distress and sale of any goods and chattels belonging to the defaulter which may be found within the Municipality, or

of any goods and chattels whatever which may be found on the premises in respect of the occupation of which such defaulter is liable to such tax.

105. Every warrant of distraint and sale under the last preceding section shall be issued by the Magistrate, and shall be in the Form (C) in Schedule F set forth. The officer charged with the execution of the warrant of distress shall make an inventory of all goods and chattels seized under the Magistrate's warrant, and shall give not less than ten days' previous notice of the sale, and of the time and place thereof, by beat of drum, in the town or division thereof in which the property is situated and by serving on the defaulter a notice in the Form (D) in Schedule F. If the arrear be not paid with costs before the time fixed for the sale, or the warrant be not discharged or suspended by the Magistrate, the goods and chattels seized shall be sold by public outcry at the time and place specified, in the most public manner possible; and the proceeds shall be applied in discharge of the arrears and the costs, and the surplus, if any, shall be returned on demand to the person in possession of the goods and chattels at the time of the seizure. The tax collector or other officer appointed on that behalf under this Act shall make a return of all such sales to the Magistrate in the Form (E) specified in Schedule F; and the costs upon every such proceeding shall be such as are mentioned and set forth in Form (B) in Schedule F annexed to this Act.

106. If no sufficient goods or chattels belonging to a defaulter or being upon the premises in respect of the occupation of which the tax is due can be found within the Municipality in which the premises are situate, the Magistrate on being satisfied thereof, and of the existence of an arrear, may issue his warrant for the distress and sale of any goods and chattels belonging to the defaulter within any other part of the jurisdiction of the Magistrate, or for the distress and sale of any goods and chattels belonging to the defaulter within the jurisdiction of any other Magistrate whatsoever, and such other Magistrate shall back the warrant so issued, and cause it to be executed and the amount (if levied) to be remitted to the Magistrate issuing the warrant.

107. All goods and chattels, except tools or instruments of trade, which may be found upon any premises in respect of the occupation of which an arrear is due, shall be liable to be distrained for the recovery of such arrear. If the goods and chattels belong to any person other than the defaulter, the defaulter shall be liable to indemnify the owner of such goods and chattels from any damage he may sustain by reason of such distress or by reason of any payment he may make to avoid such distress or any sale under the same. Provided that no arrear of tax which has remained due for more than three calendar months shall be recovered by distress and sale of the goods and chattels of any person, other than the defaulter himself, who did not reside on the premises in respect of which such tax was imposed at the time when such arrear became due.

108. Every tax collector and other servants ap-

No person employed in collection of tax to buy distrained goods.

pointed for, or employed in, the performance of any duties connected with the assessment or collection of the tax under this Act, is prohibited from bidding for or purchasing any property at such sales as aforesaid. Any person purchasing property in contravention of this section shall be liable, upon conviction before a Magistrate, to a penalty not exceeding fifty Rupees, and the sale shall be quashed and the property declared liable to resale.

109. The Magistrate shall cause a regular

Magistrate to keep account of distress and sales.

account to be kept of all distresses levied and sales made for the realization of arrears under this Act.

110. Whoever conceals, removes, or disposes

Removal of property to be fraudulent.

of any property belonging to the person who is liable for any amount of tax, for the purpose of avoiding a distress under the provisions of this Act, shall be considered to have concealed, removed, or disposed of such property fraudulently.

PART V.—MUNICIPAL FUND AND ITS APPLICATION.**111. All monies, rents, and profits received**

What shall constitute the Municipal Fund.

by the Commissioners by virtue of this or any other Act, and all fines, fees, and penalties paid or levied under this Act, and all other monies which, under sanction of Government, may be transferred to such Commissioners, shall constitute a fund, which shall be called the Municipal Fund, and shall, together with all property of every nature or kind which may become vested in the said Commissioners, be under their control, and shall be held by them and their successors in trust for the purposes of this Act.

112. The Commissioners shall set apart

Payment on account of Police.

annually out of the Municipal Fund a sum sufficient for the maintenance of police officers appointed or employed under Act V of 1861, or any other Act which may for the time being be in force for the regulation of the police within the territories subject to the Lieutenant-Governor of Bengal or any part thereof; provided that the number of police officers shall be determined in manner as hereinafter provided.

113. The Municipal Fund, after a sum has

Purposes to which Fund may be applied.

been set apart as in the manner provided by the next preceding section, may, subject to such rules and restrictions as the Lieutenant-Governor may from time to time prescribe, be applicable within the towns in which it is raised, to the following purposes, that is to say—

(1)—The construction, repair, and maintenance, of streets and bridges.

(2)—Works of public utility calculated to promote the health, comfort, or convenience of the townspeople; including the supply of water, expenses of lighting of streets, the construction, repair, and maintenance of hospitals, dispensaries, lunatic asylums, rest-houses, tanks, wells, and markets; also the payment of all charges connected with the objects for which such buildings were constructed, the training and employment of medical practitioners and vaccinators, the sanitary inspections, the registration of births and deaths, the cleansing of

tanks or wells, and the application of the Indian Contagious Diseases Act.

(3)—The diffusion of education, and with this view, the construction and repair of school-houses, the establishment and maintenance of schools either wholly or by means of grants-in-aid, the inspection of schools and training of teachers.

(4)—The support or relief of the poor in times of exceptional distress and scarcity.

114. It shall be competent to the Commis-

Contribution to extra Municipal expenditure.

sioners, with the sanction or upon the direction of the Lieutenant-Governor, to contribute a portion of the Municipal Funds towards the expenses incurred in any other Municipality under this Act, or in any district or sub-division under the District Road Cess Act 1871 passed by the Lieutenant-Governor of Bengal in Council, where such expenditure is incurred for any of the purposes described in the last preceding section, and is calculated to benefit the inhabitants of the contributing town, or to relieve exceptional distress in the neighbourhood; provided always that, where such contribution has not been originally recommended by the Commissioners, it shall not be obligatory upon them until the proposal to make such contribution shall have been submitted to them by the Lieutenant-Governor, and they shall have had the opportunity of offering their opinions thereon.

115. It shall be competent to the Lieutenant-

Appointment of officers to superintend operations of Municipalities.

Governor to appoint, from time to time, such officers as may be required for the purpose of inspecting or superintending the operations of the Municipalities created by this Act, and to assign to them such salaries as the Lieutenant-Governor shall think reasonable; and the expense incurred by reason of such appointments shall be defrayed in rateable proportions out of the funds of the several Municipalities established under this Act. And the said Lieutenant-Governor may direct that the municipalities in any district or division shall pay such sum as he may consider reasonable towards the cost of clerks or other establishment maintained in the office of the Collector or Commissioner for purposes of supervision under this Act.

116. The Commissioners shall consider and

Annual estimates of expenditure to be prepared.

pass at a meeting, a statement or estimate showing the probable receipts, and the expenditure which it is proposed by the Commissioners to incur during the year commencing on the first day of April then next, and the items in respect of which it is proposed to incur such expenditure, and may also consider and pass a supplemental estimate providing for any modifications which they may deem it advisable to make in the distribution of the amount to be raised in the official year then current for the purposes of this Act.

117. Copies of the aggregate estimates for any

Estimates to be published.

Municipality which shall have been passed under the provisions of the next preceding Section, and if necessary, translations thereof into the vernacular of the district, shall be lodged in the offices of the Magistrate of the district and of the Magistrate, and at some convenient place within such Municipality. During fourteen days after such estimates shall have been so lodged in the said offices, of which due notice shall be

publicly given, such estimates and translations in the vernacular of the district shall be open to inspection at all reasonable times and seasons by any rate-payer of such town who may desire to inspect the same.

118. As soon as is practicable, after the expiration of the said fourteen days, the Estimate to be transmitted to Magistrate of district and Commissioner of Division. Magistrate shall transmit to the Magistrate of the district the said estimates, with any remarks or objections thereupon which may have been recorded by himself or by the Municipal Commissioners at a meeting. The Magistrate of the district shall transmit to the Commissioner of the Division the said estimates, together with any remarks or objections made by the Magistrate or the Municipal Commissioners, and his own opinion thereon.

119. The Commissioner of the division shall sanction, if unobjectionable, any estimate forwarded under the next preceding section. Power of Commissioner of division as to estimates. If he see any objection to such estimate he may record his objection: and he shall have power to remit for reconsideration the estimate of any Municipality made under this Part which may have been voted by less than two-thirds of the Commissioners of such Municipality.

120. The Commissioners shall, at such time or times, and in such form An annual report of proceedings, &c., to be submitted. as the Lieutenant-Governor shall direct, furnish an annual report of their proceedings and statements in detail of all the works executed by them, and of all sums received and expended by them. All the municipal accounts shall be audited by such person and in such manner as the Lieutenant-Governor shall direct. The annual report shall be published in the *Calcutta Gazette*.

121. All sums collected under this Act, and all funds appropriated by Government for the purposes of this Act, shall be paid Disposal of moneys collected. into the nearest Government treasury of the district, or, with the sanction of Government, into any Bank or branch Bank, or Native Banker established in or near to the Municipality, and shall be credited to an account to be called the Municipal Fund of the Municipality where they have been raised, provided always that it shall be competent to the Commissioners, with the sanction of Government, to invest any sums not required for immediate use either in the Government Savings Bank or in Government securities, or in any other form of security which may be approved of by Government.

122. All orders for payment of money from the Municipal Fund shall be Mode of drawing money. signed by the Chairman or, in his absence, by the Vice-Chairman, or, in the absence of the Vice-Chairman, by any two of the Commissioners.

123. Within one month after the commencement of each year, the Accounts to be prepared. Magistrate shall cause to be prepared accounts of the receipts and expenditure of the Municipal Fund during the previous year; and shall cause such accounts to be laid before the

Municipal Commissioners for the space of one month, and shall cause copies of such accounts and of any remarks made thereon by the Municipal Commissioners to be forwarded to the Magistrate of the district, who shall forward the same to the Commissioner of the Division.

PART VI.—REGISTRATION OF BIRTHS AND DEATH.

124. It shall be lawful for the Commissioners to keep in their office Commissioners may keep a register of births and deaths, and appoint Registrar. a register of all births and deaths within the Municipality, and for this purpose they shall divide the Municipality into such and so many districts as they shall think fit, and for every such district they shall appoint a person to be Registrar of births and deaths within such district.

125. Every Registrar shall dwell within the district of which he is Registrar, and shall cause his name, with the addition of Registrar for the district for which he shall be so appointed, to be placed in some conspicuous place on or near the outer door of his own dwelling-house; and the Commissioners shall cause to be printed and published a list, containing the name and place of abode of every Registrar in the town.

126. The Commissioners shall cause to be prepared and printed a sufficient number of register books for making entries of all births and deaths which may take place within the Municipality according to the forms prescribed in Schedules (G) and (H) to this Act annexed, and the pages of such book shall be numbered progressively from the beginning to the end.

127. Every Registrar shall inform himself Registrar to inform himself of, and register births and deaths. carefully of every birth and of every death which shall happen in his district after the first day of September, and shall learn and register, as soon as conveniently may be after the event, without fee or reward, the particulars required to be registered, according to the forms in the said Schedules (G) and (H), respectively, touching every such birth and every such death, as the case may be, which shall not have been already registered, every such entry being made in order from the beginning to the end of the book.

128. The father or mother of every child born within the Municipality, or in case of the death, illness, absence, or inability of the father and mother, the occupier of the house or tenement in which such child shall have been born, shall, within one month next after the day of every such birth, give information to the Registrar of the district, according to the best of his or her knowledge and belief, of the several particulars hereby required to be known and registered touching the birth of such child. Any person whose duty it shall be to give information to a Registrar under this section, who shall refuse or neglect to give such information, shall be liable to a penalty not exceeding one hundred Rupees.

129. Some one of the persons present at the death, or in attendance during the last illness, of every person dying within the Municipality, or, in case of the death, illness, inability, or default of all such persons, the occupier of the house or tenement, or if the occupier be the person who shall have died, some inmate of the house or tenement in which such death shall have happened, shall, within eight days next after the day of such death, give information to the Registrar of the district, according to the best of his or her knowledge and belief, of the several particulars hereby required to be known and registered touching the death of such person. Any person who shall refuse or neglect to give any information which it is his duty to give under this section, shall be liable to a penalty not exceeding one hundred Rupees.

130. Every person by whom the information contained in any register of births or deaths under this Act shall have been given, shall sign in the register his name, description, and place of abode; and no such registration shall be deemed to be complete or of any effect until such person shall have so signed it.

PART VII.—MUNICIPAL POLICE.

131. At such time or times, and in such form as the Lieutenant-Governor shall direct, the Commissioners at a meeting shall prepare a statement of the police force required for their Municipality, and such statement, when passed at a meeting of the Commissioners shall be forwarded to the Lieutenant-Governor through the Magistrate to the Commissioner of the division, who shall either himself sanction or amend the statement, or shall forward it to the Lieutenant-Governor for sanction or amendment, according as the said Lieutenant-Governor may, in each case from time to time, direct who shall sanction or amend such statement. The police force, according to the statement finally approved by the Lieutenant-Governor, shall be the police force of the Municipality for the year next ensuing, and its cost shall be incorporated on the estimates of expenditure to be prepared under this Act.

132. When the strength and the cost and distribution of the police of any Municipality shall have been settled under the next foregoing section, no alteration shall be made in such strength or cost or distribution of costs, save on the recommendation of the Commissioners and with the sanction of the Lieutenant-Governor of Bengal, or of the Commissioner of the division in cases where the Lieutenant-Governor may have delegated to the Commissioner powers under this section.

133. The Commissioners or a sub-committee of the Commissioners nominated for that purpose shall control, appoint, and dismiss or suspend the members of the town police force; provided that no police officer above the rank of constable shall be dismissed or suspended without the sanction of the magistrate of the district; and provided that all the acts of a sub-committee under this section shall be liable to revision by the Commissioners at a meeting.

134. No police officer, who forms part of the strength of the Municipal police, shall be liable to serve, beyond the limits of the Municipality, save in execution of duties imposed on him by his employment as a police officer of such Municipality.

135. As soon as possible after the close of each month the District Superintendent of Police shall, as regards each Municipality, present to the Magistrate, in whose jurisdiction such Municipality may be situated, a bill showing the actual expenses incurred during the preceding month in the payment of the said force, and the contingent expenses thereof; and the said Magistrate, on being satisfied that the bill is substantially in accordance with the estimate for such town, shall cause the amount of such bill to be paid to the District Superintendent from the Municipal Fund.

136. The total amount which shall be chargeable to the Municipal Fund for the cost of any police force which may be sanctioned by the Government for employment within any town, including the contingent expenses of such force, shall not exceed the average rate of one rupee and eight annas per annum for each house in such town, provided that the number of police officers appointed shall not be greater than one superior officer for every fifteen constables, and one constable for every fifty houses.

PART VIII.—INTERVENTION BY THE GOVERNMENT.

137. If the Commissioners of any Municipality fail to effect the necessary repairs and maintenance of roads, or to pay for the police of the town, it shall be lawful for the Commissioner of the Division in which such Municipality is situated to convene a Committee, consisting of the district sub-divisional Magistrate, the executive engineer of the division, the civil surgeon, and two members nominated by the said Commissioner; and such Committee shall inquire into and report upon the state of such Municipality. And the Lieutenant-Governor may on the report of such Committee call upon the Commissioners, by requisition in writing signed by him and published in the *Calcutta Gazette*, to raise the necessary funds and carry out the purposes of this Act, and thereupon if the Commissioners neglect for the space of three months then next ensuing to comply with the said requisition, the Lieutenant-Governor may direct the Magistrate to raise the necessary funds under the provisions of this Act and carry out in all respects the purposes thereof.

138. When it shall appear to the Lieutenant-Governor in regard to any first class Municipality, or to such officer as he may delegate authority under this section in regard to any second class Municipality, either that due provision is not made for the construction and maintenance in the municipal limits of any district road passing through such limits, and that hinderance to the traffic of the country is caused thereby, or that reasonable elementary education is not available at a fair cost for children of the residents, it shall be lawful for

the Lieutenant-Governor, or such delegated officer as aforesaid, to call upon the Commissioners to repair or maintain such roads, or to provide such means of elementary education as may seem to the Lieutenant-Governor fit; and in case they shall not within three months make due provision for the same, to authorize the Magistrate to collect and apply to these purposes any of the municipal taxes herebefore authorized to be imposed.

139. It shall be lawful for the Lieutenant-Governor to direct the Commissioners of any Municipality to contribute the whole or a part of the cost of any elementary school established within such municipality, provided that in no case shall the contribution made under this section for any one year exceed one-sixth part of the balance of the Municipal Fund available, after the cost of police has been met, for carrying out the purposes of this Act. An elementary school shall be deemed to be a vernacular school or a school with a vernacular department, provided that the fee for each vernacular scholar at such school be not more than one anna per month.

Commissioners may be required to contribute towards the cost of Government schools.

PART IX.—MUNICIPAL REGULATIONS

CHAPTER I.

Duties of Commissioners, &c.

140. The provisions of this and the next succeeding Part shall not have force in any Municipality until they shall have been specially extended thereto, and it shall be lawful for the Lieutenant-Governor of Bengal to extend any or all of the sections in this Part to any Municipality created under this Act, and the said Lieutenant-Governor shall have power to withdraw any Municipality from the operation of all or any of the sections of this Part.

141. The Commissioners may cause a name to be given to any road and affixed in such place or places as they may think fit, and may also cause a number to be affixed to every house in every road for the purpose of identifying such house; and the Commissioners at a meeting may cause such names and numbers to be altered.

142. The Commissioners shall provide all places of deposit for filth, and shall, from time to time, appoint or provide places convenient for the deposit of such night-soil, dung, and other filth, and for keeping all cattle, carts, and implements, required for the removal thereof, and for other purposes of conservancy.

143. It shall be the duty of the occupier of every house within the limits of any Municipality to remove from his premises all night-soil, dung, and other filth into carts provided by the Commissioners for the purpose of carrying away the same, and at such times and in such manner as the Commissioners may direct. Provided that of the occupier of any house shall prefer to carry

away the said night-soil, dung, or other filth, it shall be open to him to do so in conformity with the provisions of Section 146 of this Act.

144. All dirt, ashes, rubbish, sewage, soil, dung, and filth, collected by the Commissioners from the roads, houses, privies, sewers, and cess-pools, shall be held to be the property of the said Commissioners, who shall have power to sell and dispose of the same; and the money arising from the sale thereof shall form part of the Municipal Fund.

145. The Commissioners may cause any number of movable or fixed dust boxes in streets, or other convenient receptacles wherein dust and rubbish may be temporarily deposited until removed and carried away, to be provided and placed in convenient situations, and may require the occupiers of houses in roads to cause all such matter as aforesaid to be deposited daily, or otherwise periodically, in the said receptacles.

146. The Commissioners shall from time to time fix the hours within which it shall be lawful to remove night-soil or other such offensive matter, and the manner in which such night-soil or other offensive matter shall be removed.

147. The Commissioners, or any officer appointed by them for that purpose, may inspect all privies, drains, and cess-pools within any Municipality at any time between sunrise and sun-set, after six hours' notice in writing to the occupier of any premises in which such privies, drains, or cess-pools are situated, and may, if necessary, cause the ground to be opened where they or he think fit for the purpose of preventing or removing any nuisance arising from such privies, drains, or cess-pools.

148. All public streams, channels, water-courses, tanks, reservoirs, springs, and wells in any town shall, for the purposes of this Act, be under the direction and control of the Commissioners.

149. The Commissioners shall have power to set apart a sufficient number of convenient tanks, or parts of rivers, streams, or channels, not being private property, for the inhabitants to bathe in, and also to set apart tanks or other places for washing animals or clothes, or for any other purpose connected with the health, cleanliness, or comfort of the inhabitants.

150. It shall be lawful for the Commissioners to require, by notice in writing, the owner of any premises to cleanse any private tank, and to drain off and remove any waste or stagnant water within any such premises which may appear to be injurious to health or offensive to the neighbourhood; and if such owner refuse or neglect to comply with such requisition during eight days from the service thereof, the Commissioners, their officers, and workmen, may enter such premises, and do all such necessary acts for all or any of the purposes aforesaid as they shall think fit; and the expenses incurred thereby shall be paid by the

All rubbish collected to be the property of Municipal Commissioners.

Dust boxes in streets

Removal of night-soil.

Inspection of drains, privies, and cess-pools.

All public streams, &c., to be under direction and control of the Commissioners.

Bathing places, &c.

Power to require unwholesome tanks on private premises to be cleansed or drained.

owner of such premises so making default, and shall be recoverable as a debt due to the Commissioners.

151. Whenever any lands or premises being private property or within any private enclosure, appear to the Commissioners to be, by reason of thick or noxious vegetation or want of drainage, in a state injurious to health or offensive to the neighbourhood, it shall be lawful for the Commissioners to require, by notice in writing, the owner or occupier of the premises to clear and remove such vegetation or drain such premises, and if he do not within one week after such notice begin to cut, clear, and remove such vegetation, or to drain such land, and do not complete such work with the due diligence, the Commissioners, their officers and workmen, may after forty-eight hours' notice, enter into the said premises, and do all necessary acts for the purpose aforesaid as they shall think fit, and the expense incurred thereby shall be paid by the owner or occupier of such premises, and shall be recoverable as a debt due to the Commissioners.

152. The Commissioners may, from time to time, as they see fit, drain off into any sewers, and cleanse and fill up or otherwise abate, any stagnant pool, ditch, tank, pond, or other receptacle of water (the same not being within any private enclosure) which shall appear to them to be useless or unnecessary, or likely to prove injurious to the health of the inhabitants, whether the same be the private property of any person or not.

CHAPTER 2.

Penalties.

153. Whoever wilfully removes, obliterates, or destroys any name or number affixed under section 141 of this Act, or under the provisions of any Act hereby repealed, shall be liable on conviction by a Magistrate to a fine not exceeding Rs. 20.

154. Whoever commits any nuisance, or deposits, or permits his servants to deposit any dust, dirt, dung, ashes, garden, kitchen, or stable refuse or filth of any kind, or any animal matter, or any broken glass or earthenware, broken brick, mortar, or other rubbish, in any road or on the pavement or verandah of any house, or on any ground between the house and the road, or any public quay, jetty, or landing place, or on any part of a river bank, whether above or below high water-mark, except in such places and in such manner and at such hours as shall be fixed by the Commissioners, shall be liable to a penalty not exceeding ten Rupees for each offence.

155. Whoever causes or allows the water of any sink or sewer, or any other offensive liquid matter, belonging to him or being on his land, to run, drain, or be thrown or put upon any road or public highway; or causes or allows any offensive matter from any sewer or privy to run, drain, or be thrown into a surface drain in any such road or highway, shall be liable to a fine not exceeding ten Rupees.

156. Whoever, being the occupier of a house within the limits of any Municipality, keeps or allows to be kept for more than twenty-four hours, or otherwise than in some proper receptacle, any dirt, dung, night-soil, filth, or any noxious or offensive matter, in or upon the roof of such house, or in or upon the roof of any out-house, or in any yard or ground attached to, and occupied by the occupier of such house, shall be liable to a penalty not exceeding ten Rupees for each offence.

157. Whoever, being the owner or occupier of any house, building, or land within any Municipality, whether tenanted or otherwise, suffers the same to be in a filthy or unwholesome state, shall be liable to a penalty not exceeding ten Rupees, and to a further penalty not exceeding ten Rupees for every day after conviction for such offence during which the offence is continued.

158. It shall also be lawful for the Commissioners to grant to such persons and for such period as they think fit, licenses to keep privies for public accommodation, subject to such conditions as may be necessary for the preservation of public health and decency. Any such person holding such license, and failing to observe the conditions prescribed in such license, shall be liable to a fine not exceeding fifty Rupees. Provided that it shall be lawful for the Commissioners, at any time, on giving one month's notice in writing, to cancel any license granted under this section.

159. Whoever throws or puts, or permits his servants to throw or put any earth, dirt, or other filth, rubbish, or night-soil into any sewer not specially appropriated for such purpose by the Commissioners, shall be liable to a penalty not exceeding ten Rupees for each offence.

160. Whoever, except as permitted by the Commissioners, bathes in any public stream, channel, water-course, tank, reservoir, spring, or well, or in any other manner fouls the water thereof, shall be liable to a fine not exceeding ten Rupees for each offence.

161. Whoever being the owner or keeper of any cattle, sheep, or pigs, suffers the stall, pen, or place in which they are kept, in or near any road or public highway, to be in a filthy or noxious state, or neglects to employ proper means to remove the filth therefrom, shall be liable to a fine not exceeding twenty Rupees, and to a fine not exceeding three Rupees for every day after conviction for such offences during which the offence is continued.

CHAPTER 3.

Concreancy works.

162. The Commissioners shall provide and maintain, in sufficient numbers and in proper situations, common privies and urinals, and shall cause the same to be kept in proper order and to be daily cleansed.

163. It shall be lawful for the Commissioners to prescribe the form or construction of privy which the owner or occupier of any house or building within the limits of the Municipality may have on his premises; and such owner or occupier shall have such privy shut out by a wall or fence from the view of persons passing by or residing in the neighbourhood; and any such owner or occupier having a privy constructed in a form different from that prescribed by the Commissioners, or failing to shut it out from public view in the manner hereinbefore directed, shall be liable to a fine not exceeding ten Rupees, and to a further fine not exceeding ten Rupees a day for each day of default or breach of the provisions of this section after written notice duly given by the Commissioners to such owner or occupier.

164. All public sewers, drains, and other works for conservancy existing in any Municipality at the time this Act comes into operation, or which may afterwards be made, shall be under the direction and control of the Commissioners.

165. All public sewers, or other works for the improvement, or the conservancy hereafter required in any Municipality shall be constructed under the direction of the Commissioners, who shall be empowered to purchase any land necessary for such purpose from funds at their disposal; or such land shall, if necessary, be taken under the sanction of Government, under the provisions of any Act heretofore passed, or which shall hereafter be passed, for the acquisition of land for public purposes.

166. All branch drains, and all privies and cess-pools within any town, shall be under the survey and control of the Commissioners, and shall be repaired and made efficient at the cost of the owners of the lands and buildings to which the same belong. If any such owner neglect, during eight days after notice in writing, to repair and make the same efficient in such manner as may be required by the Commissioners, the Commissioners shall cause such drain, privy, or cess-pool to be made efficient, or, if necessary, removed, and the expense of such removal or repair shall be paid by the owner or occupier so making default, and shall be recoverable as a debt due to the Commissioners.

167. If any such drain, privy, or cess-pool is constructed, after the passing of this Act, contrary to the directions and regulations of the Commissioners, or contrary to the provisions of this Act, or if any person, without the consent of the Commissioners, constructs, re-builds, or unstops any drain, privy, or cess-pool, which has been ordered by them to be demolished or stopped up, or not to be made, every person so doing shall be liable to a penalty not exceeding fifty Rupees. And the Commissioners may cause such drain, privy, or cess-pool to be removed, or may cause such amendment or alteration to be made therein as they think fit; and the expense thereof shall be paid by the person by whom such drain, privy, or cess-pool was improperly constructed, re-built, or unstopped, and shall be recoverable as a debt due to the Commissioners.

CHAPTER 4.

Obstructions in the road.

168. Whoever builds any wall or erects or sets up any fence, rail, post or other obstruction or encroachment, in any road or public highway, or in or over any open drain, sewer, or aqueduct along the side of any such road or highway, shall be liable to a fine not exceeding one hundred Rupees; and the Commissioners shall have power to remove any such obstruction or encroachment; and the expense of such removal shall be paid by the person erecting the same, and shall be recoverable as a debt due to the Commissioners.

169. Whoever displaces, takes up, or makes any alteration in the pavement or other materials, or in the fences or posts of any road or public highway, without the consent in writing of the Commissioners, or without other lawful authority, shall be liable to a fine not exceeding fifty Rupees.

170. The Commissioners may give notice in writing to the owner or occupier of any house or building as aforesaid, to remove or alter any projection, encroachment, or obstruction, which after this Act shall have taken effect, shall be erected or placed against or in front of such house or building, if the same overhangs, or juts into, or in any way projects or encroaches upon, or is an obstruction to the safe and convenient passage along any road or public highway, or obstructs, or projects or encroaches into or upon, any uncovered aqueduct, drain, or sewer in such road or highway; and such owner or occupier shall, within fourteen days after the service of such notice upon him, remove such projection, encroachment, or obstruction, or alter the same in such manner as shall have been directed by the Commissioners, and in default thereof shall be liable to a fine not exceeding two hundred Rupees; and the Commissioners in such case may remove or alter such projection, encroachment, or obstruction; and the expense of such removal or alteration shall be paid by the owner or occupier so making default, and shall be recoverable as a debt due to the Commissioners.

171. The Commissioners may cause any such projection, encroachment, or obstruction erected or placed against or in front of any house or building in any road or public highway before this Act shall have been extended to the place, to be removed or altered as they shall think fit; provided that notice be given of such intended removal or alteration to the occupier of the house or building against, or in front of which such projection, encroachment, or obstruction shall be, thirty days before such alteration or removal is begun; and they shall make reasonable compensation to every person who suffers damage by such removal or alteration.

172. Whenever any house or building, part of which projects beyond the regular line of a road or public highway or beyond the front of the house or building on either

side thereof, shall be taken down in order to be re-built or altered, the Commissioners may require the same to be set back to, or towards the line of the road or highway, or the line of the adjoining houses or buildings, and shall make reasonable compensation to the owner of such house or building for any damage he may thereby sustain.

173. The Commissioners may give notice to the owner or occupier of any land to cut and trim any hedges or trees which overhang any road or public highway, so as to obstruct the passage; and in the event of such notice not being complied with within eight days from the date of service thereof, the Commissioners may cause the said hedges or trees to be cut and trimmed in the manner required; and the expense incurred by the Commissioners in respect thereof shall be paid by the owner or occupier, and shall be recoverable as a debt due to the Commissioners.

174. It shall be lawful for the Commissioners, by a by-law to be made in manner hereinafter provided, to direct that the external roof and walls of huts or other buildings about to be erected or renewed in or near any road or public highway shall not be made of grass, leaves, mats, or other such inflammable materials.

175. No person intending to build or take down, alter, or repair any building, shall deposit any building materials or make a hole in or near any public highway, without the permission of the Commissioners, and when such permission is granted to any person, he shall, at his own expense, cause such materials or such hole to be sufficiently fenced and enclosed until the materials are removed, or the hole is filled up or otherwise made secure; and shall cause the same to be sufficiently lighted during the night: and whoever so deposits materials or so makes a hole without such permission, or fails to fence or enclose and cause to be lighted such materials or hole, or remove such materials or fill up or otherwise make secure such hole when the permission has been withdrawn, shall be liable to a fine not exceeding fifty Rupees, and a further fine not exceeding fifty Rupees for every day while the offence is continued after twenty-four hours' notice from the Commissioners.

176. If any house or other building, tank, well, or hole or other place, whether on public or private ground be, for want of sufficient repair or protection, dangerous to human beings, the Commissioners shall cause notice in writing to be given to the owner, if he be known and resident within the limits of their jurisdiction, and also to the occupier of the premises, if any, and shall also cause notice to be put on some conspicuous part of such premises, requiring the owner, or occupier, if any, forthwith to take down, secure, repair, or protect such building, tank, well, or hole, or other dangerous place; and if such owner or occupier do not, within three days after such notice, begin to comply with the requisition, and do not carry on the work to the satisfaction of the Commissioners, they may

cause the same to be taken down, secured, repaired, or protected, so as to prevent danger therefrom; and the expense of such work shall be paid by the owner or occupier of such property so making default, and shall be recoverable as a debt due to the Commissioners.

177. If, in any road any house, building, or wall, or anything affixed therupon, be deemed by the Commissioners to be in a ruinous state or likely to fall, or in any way dangerous, they shall forthwith give notice in writing to the owner, if he be known and resident within the limits of their jurisdiction, and also to the occupier thereof, if any, requiring such owner or occupier to take down or secure the same within a fixed time; and in default the Commissioners shall cause such repairs to be made or such buildings to be removed; and the expense thereby incurred shall be paid by the owner of the premises so making default, and shall be recoverable as a debt due to the Commissioners.

178. Whenever, under the provisions of this Act, any work is required by the Commissioners to be executed, or any alterations or improvements to be made in any building, premises, or place, and such work, alterations, or improvements are executed by the occupier of such house, place, or premises, or by the Commissioners, at his expense, the cost thereof may be deducted by such occupier from the next and following payments of his rent due or becoming due to such owner, or may be recovered by him in any court of competent jurisdiction. Provided always, that in case the occupier has a beneficial interest in such building, premises, or place, he shall deduct or recover such sum only as will bear the same proportion to the entire cost of such work, alteration, or improvement, as the value of the owner's interest bears to the value of the joint interest of him and the occupier. And provided also, that in case the rents issuing out of any such building, premises, or place belong to more persons than one, who are entitled to the same, either as being joint proprietors of such building, premises, or place, or as having intermediate and other interests therein, the cost of any work, alteration, or improvement as aforesaid payable by the owner, shall be borne by such persons in proportion to their respective interests, and any one or more of such persons, who may have been compelled to pay more than a just proportion in the first instance, shall have like remedies against the others, for enforcing contribution by them, as are hereby given to the occupier as against the owner.

179. The materials of any such house, building, wall, or other structure or any part of the same which may be pulled down as provided in Section 176, may be sold by the Commissioners, and the proceeds of such sale applied to the payment of the expenses incurred. Any overplus of such sale shall on demand be restored to the owner of such house, building, or wall, and if unclaimed shall, after the lapse of twelve months, be carried to the credit of the Municipal Fund.

CHAPTER 5.

Regulation of certain offensive trades and of Burial and Burning Grounds.

180. Within such limits as may for the purposes of this section be fixed by the Commissioners, no premises shall be newly used except under license from the Commissioners, for any of the following purposes, namely, for melting tallow, for boiling offal or blood, or as a soap house, oil-boiling house, dyeing house, tannery, brick pottery or lime kiln, or other manufactory or place of business from which offensive or unwholesome smells arise, or as a yard or depot for hay, straw, wood, or coal; and whoever without a license uses any such premises for such purpose, shall be liable to a fine not exceeding two hundred Rupees, and a fine not exceeding fifty Rupees for every day after the conviction for such offence, during which the said offence is continued.

181. No burial or burning ground, whether public or private, shall be made or formed after the passing of this Act, otherwise than by or under the authority of the Lieutenant-Governor of Bengal, without a license from the Commissioners; and whoever shall bury or burn, or cause, permit, or suffer to be buried or burned, any corpse in any burial or burning ground made or formed without such license, shall be liable to a fine not exceeding two hundred Rupees.

182. If, upon the evidence of competent persons, it shall appear to the Commissioners that any burial or burning ground is in such a state as to be dangerous to the health of persons living in the neighbourhood thereof, and also that a suitable place for interment or burning, as the case may be, exists within a convenient distance and is available, the Commissioners, with the sanction of the Lieutenant-Governor of Bengal previously obtained, may, by notification to be affixed on some conspicuous part of the ground, appoint a time, not being less than two months, for the closing of such burial or burning ground, and whoever, after the time so appointed, buries or burns, or causes or permits to be buried or burned, any corpse therein, shall be liable to a fine not exceeding one hundred Rupees.

CHAPTER 6.

Vaccination and Inoculation.

183. In any Municipality where the Lieutenant-Governor may consider that proper and sufficient arrangements have been made for the vaccination or inoculation with the cow-pox of the inhabitants thereof, the practice of inoculation shall be prohibited with effect from such date as may be notified by the Lieutenant-Governor at the time of the extension of this Chapter to such Municipality.

184. Any person who shall thereafter produce, or attempt to produce, in any person, by inoculation with variolous matter, or by wilful exposure to variolous matter, or to any matter, article, or thing im-

pregnated with variolous matter, or who shall wilfully, by any other means whatsoever, produce the disease of small-pox in any person, shall be liable, on conviction before a Magistrate, to imprisonment of either description for a period not exceeding three months, or to a fine not exceeding two hundred Rupees, or to both.

185. If any person having been inoculated with the small-pox in a place to which the provisions of this Act shall not at the time be applicable, shall afterwards enter the town of Calcutta, or any other town or place to which such provision shall then be applicable, before the elapse of forty days from the date of such inoculation, or without a certificate from a qualified medical officer, stating that such person is no longer likely to cause contagion, such person shall be liable, on conviction before a Magistrate, to imprisonment of either description for a period not exceeding three months, or to a fine not exceeding two hundred Rupees, or to both.

186. Whenever a Magistrate shall sentence an offender to a fine under this Chapter, it shall be lawful for such Magistrate to award any portion not exceeding one-half of such fine to the person on whose information such offender has been convicted.

PART X.—MUNICIPAL MARKETS.

187. It shall be lawful for the Municipal Commissioners to grant licenses for the use of any place as a market for the sale of meat, fish, fruit and vegetables within the Municipality.

188. Every license to be granted under the provisions of this Act shall be in force until the next ensuing day therein named for the commencement thereof, and the said Municipal Commissioners shall grant such license whenever it shall be certified to them in writing, under the hand of the Vice-Chairman of the Municipal Commissioners, that such place is fit to be used as a market.

189. The Vice-Chairman, upon the application in writing of the owner of any such place, shall certify under the preceding section, unless such place be defective as a market in drainage, ventilation, water-supply, or proper width of paths and ways therein.

190. Whoever wilfully or negligently permits any place within the limits aforesaid to be used as a market for the sale of meat, fish, fruit, or vegetables, without a license under this Act, shall, unless such place shall have been used as a market for the sale of similar articles at the time of the passing of this Act, be liable to a penalty not exceeding two hundred Rupees; and shall also be liable to a further penalty not exceeding fifty Rupees for every day during which the said offence shall be continued.

191. Whenever three convictions under the provisions of the next preceding section shall have been pronounced in relation to the same place, it shall be lawful for the

Magistrate, on the application of the Municipal Commissioners, to order such place to be closed, and thereupon to appoint persons, or otherwise take order, to prevent such place being so used; and every person who shall sell or expose for sale, meat, fish, fruit, or vegetables in any place which shall have been so closed shall be liable for each offence to a fine which may extend to ten Rupees.

192. The owner or lessee of every place within the limits aforesaid at the time of the passing of this Act used as a market for the sale of meat, fish, fruit, or vegetables, shall, within six months of the passing of this Act, register, or cause to be registered, the same in a book to be kept for that purpose by the Municipal Commissioners at their office, in which shall be stated the name of the owner thereof, and of the lessee, the extent and boundary of the market, and the description of articles sold therein.

193. Such registration shall be made on the application in writing of the owner or lessee, or some one of the owners or lessees thereof, and every such application shall contain the particulars hereinbefore required to be set out in the registration.

194. Every transfer of interest in any such market as last aforesaid shall be in like manner registered within two months after the date of transfer.

195. Any market which, or the transfer of which, shall not be duly registered under the preceding sections shall be deemed to be a place not used as a market at the time of the passing of this Act.

196. The Municipal Commissioners may from time to time, if they shall think fit, with the sanction of the Government of Bengal, provide places within the said town for the purpose of being used as municipal markets, and may charge such rents, tolls and fees as to them may seem fit for the use of or right to expose goods for sale in such markets, and for the use of shops, stalls and standings therein.

197. All such rents, tolls, and fees which shall be imposed shall be recoverable by the Municipal Commissioners from the persons liable to pay the same, as if the amounts payable in respect thereof were rates due to the Commissioners from such persons under the provision of this Act.

198. It shall be lawful for the Commissioners to make bye-laws for the establishment and publication of a price-current by measure, weight, or tale of the articles sold in Municipal markets under this Act, and for prescribing the mode of sale of such articles.

199. It shall be lawful for the Municipal Commissioners to expel from any such market any person who or whose servants may be convicted of disobeying any such bye-law, and to prevent such person by himself or his servants

further carrying on any trade or business in such market, or occupying stalls or shops therein, and to determine any lease or tenure which such person may have in any such stall or shop.

PART XI.—JURISDICTION OF COMMISSIONERS IN MUNICIPAL AND OTHER CASES.

200. It shall be lawful for the Lieutenant-Governor to direct that any two or more Commissioners of any Municipality may exercise within the limits of such Municipality the powers of a Magistrate in respect of all or any of the offences under the following provisions of this Act, namely, Sections 69, 76, 77, 79, 84, 85, 86, 87, 88, 97, 117, 118, all the sections of Parts IX and X, and the rules and bye-laws which may be framed under any Section of this Act, and also in respect of all offences named in the Penal Code which may be triable under the Criminal Procedure Code by a subordinate magistrate of the first class. When such direction shall have been notified in the *Calcutta Gazette*, then any person accused of an offence, or liable to a penalty under or in pursuance of the above-mentioned provisions of this Act, shall be tried by a bench of not less than two Commissioners sitting together. With respect to any matter which may, under this section, be transferred to the jurisdiction of the Commissioners, the powers, duties, and authority of the Magistrate shall cease. Provided that if the Commissioners, or a bench of the Commissioners, refuse or omit to act under this section, the Magistrate may, with the sanction of the Commissioner of the Division, resume for such time as he may seem fit the functions transferred to the Commissioners under this section. It shall be competent to the Lieutenant-Governor to amend, modify, or recall any direction notified under this section. In case of difference of opinion between the members of a bench of Commissioners, the opinion of the majority shall prevail; when the numbers are equally divided, the opinion of the senior Commissioner shall prevail. The provisions of this section shall not be held to affect the appellate jurisdiction of the Magistrate of the district, under Chapter XXX of the Code of Criminal Procedure, or the powers of supervision vested in the Magistrate of the district by section 434 of the same Code.

201. It shall be lawful for the Commissioners at a meeting to make bye-laws for regulating the rotation in which, and the place at which, the Commissioners shall sit to decide cases under the next foregoing section, and to assign from the Municipal Fund salaries to clerks and other servants who may be appointed by the Commissioners to serve in the courts of benches of Commissioners sitting under the next preceding section.

PART XII.

THIRD CLASS MUNICIPALITIES.

202. It shall be lawful for the Lieutenant-Governor to extend the provisions of this and the next succeeding Part to any place not being a I or II Class Municipality, and it shall be lawful for the Lieutenant-Governor to delegate the power of extending the said provisions to such officers as he may see

fit. After such extension shall have been notified the Magistrate of the district may by a writing under his hand and seal appoint not less three and not more than five persons to be a punchayet in such place. Provided that no punchayet shall be appointed for any place in which there shall be less than sixty houses, and provided that no punchayet shall be appointed in any place, until a Magistrate shall, in personal communication with some of the residents of such town, have explained to them the general duties of a punchayet.

203. If two or more places containing together not less than eighty houses are so situate that some house in one of such places is situate within one mile of some house in each of the others, it shall be lawful for the Magistrate to form such places into a union, and for the purposes of this part such union shall be deemed to be a village.

204. It shall be lawful for the Magistrate of the district to permit or cause the election of a punchayet, under such rules as the Lieutenant-Governor may from time to time prescribe for any place, instead of appointing such punchayet under section 201 of this Act. The Magistrate of the district shall have power to accept resignations and to fill up vacancies in punchayets either by election or by appointment. Every member of a punchayet shall hold office until a successor be elected or appointed. But no person shall be eligible for membership of the punchayet of any place, unless he a resident in such place, or the proprietor or holder of land therein or his local agent, provided that such proprietor or local agent shall not be eligible for membership unless he be resident within one mile from some part of such place.

205. Whenever the majority in number of the adult male residents in any place or in two or more places so situate as in section 202 is set forth shall by a writing signed by them apply to the Magistrate of the district for the appointment of a punchayet in such place or places, it shall be lawful for him to appoint a punchayet under this Part in such place or places without regard to the number of houses therein contained, and all the provisions of this Part shall apply to such punchayet and to such place or places.

206. It shall be lawful for the Magistrate of the district to declare by a writing under his hand and seal what shall be the limits of any Municipality constituted under this Part. But in any case where no such declaration is made, the limits of a Municipality under this Part shall be taken to be the boundaries of the area of the village or villages which constitute such Municipality.

207. It shall be lawful for the punchayet of any Municipality constituted under this Part to impose within the limits of such Municipality the tax described at section 31 clause (a) of this Act, provided that the average annual tax on each holding shall not exceed one rupee.

208. The assessment to the tax imposed under the next foregoing section shall be made by the punchayet, subject as far as may be to the provisions

of sections 32, 33, 34, 35, 36, 37, 38, 39 and 40 of Part III, Chapter 2 of this Act in respect to Commissioners, provided that it shall not be necessary to send any list or notice of assessment under this part anywhere outside the place for which the assessments may be framed; and provided that any person dissatisfied with his assessment may appeal orally or in writing to the punchayet, who shall consider and decide finally on such appeal; and also that the Magistrate may call for the list of assessment of any village, and that he shall call for such list on the application of tax-payers of such villages, and may pass such orders on any such list as he may think fit.

209. Every punchayet shall appoint one of their number to receive and collect the tax, and to grant receipts for the same and to keep the accounts thereof, and it shall be lawful for the punchayet to permit the person so appointed to retain any sum not exceeding six per cent. of the amount collected by him to re-pay the costs of such collection.

210. The collecting member of the punchayet shall collect the tax due every quarter, following, as near as may be, the procedure laid down in sections 99, 100, 102, 104, 105, and 107 of Part IV of this Act, provided that the collecting member shall himself do all which must be done by the tax collector or by the Magistrate under the above-mentioned sections, and provided that the collecting member be not bound to make use of the forms prescribed in these sections, so long as any warrant of distress issued for tax due under this Part shall be in writing, and shall be under the hand of the collecting member.

211. Any person against whom distress may issue under the next foregoing section may, if he dispute his liability to the arrears demanded of him, apply to the Magistrate either orally or in writing, and the Magistrate, after hearing the applicant's statement and making such enquiry as he may see fit, shall pass such order as he may deem proper on the application.

212. The proceeds of the tax levied under this part, together with any fines realized under this Act, and any other sum which may become applicable for the purposes of this Act, shall constitute a fund which shall be called "The Village Fund;" and such fund shall be applicable to the payment of chowkedars, and the balance after payment of chowkedars shall be applicable to the supply of drinking water to the residents or to their cattle, to simple conservancy operations, and to the support of *patshalas* or village schools.

213. The punchayet of any place shall be bound to appoint such persons to be chowkedars as they may deem fit, and to assign them salaries out of the Village Fund; provided that not more than one chowkeedar be appointed to every sixty houses, and that the salary of a chowkeedar be not less than three rupees a month, subject to reduction on account of the revenue due on any *shakran* lands enjoyed by such chowkeedar.

214. On the appointment of any chowkeedar the punchayet shall give to him a certificate signed by them of such his appointment, specifying therein the rate of salary at which he has been appointed, and he shall within seven days produce such certificate at the police station within the limits of which his village may be situate, and the officer in charge of such station shall cause the particulars of such certificate to be registered in a book to be kept in such station for the purpose of such registration, and shall report the same to the Magistrate.

Registry of chowkeedars by the police.

215. It shall be lawful for the Magistrate if he see fit to dismiss any chowkeedar for misconduct or neglect of duty, and the punchayet shall thereupon appoint a successor. It shall be lawful for the punchayet to dismiss or fine to the extent of one month's salary any chowkeedar for neglect of duty or misconduct, provided that such chowkeedar may within sixty days appeal to the Magistrate against such dismissal or fine, and the Magistrate shall thereon make such enquiry and pass such order as he may see fit.

Dismissal and fine of chowkeedars.

216. Every chowkeedar appointed under the provisions of this Part shall perform the following duties:

Duties of chowkeedar.

(1) He shall give immediate information to the officer in charge of the police station within the limits of which the village is situate of every unnatural, suspicious, or sudden death which may occur, and of every offence specified in the final section of this Part which may be committed within the village of which he is chowkeedar, and he shall further keep the police informed of all disputes which are likely to lead to any riot or serious affray.

(2) He shall arrest all proclaimed offenders, and all persons whom he may find in the act of committing any offence specified in the final section of this Part.

(3) He shall observe, and from time to time report to the officer in charge of the police station within the limits of which the village may be situate, the movements of all bad characters in such village.

(4) He shall report to the officer in charge of such police station the arrival of suspicious characters in the neighbourhood.

(5) He shall present himself at such station twice in each week, if such station be within two miles of the village, and if it be more remote once in each week, or once in each fortnight, as the Magistrate may direct.

(6) He shall supply any local information which the Magistrate or any officer of police may require.

(7) He shall obey the orders of the punchayet in regard to keeping watch in the village and other matters connected with his duties as chowkeedar.

217. Whenever the chowkeedar may arrest any person, such chowkeedar shall forthwith take the person so arrested to the police station within the limits of which such village is situate, provided that if the arrest is made at night, such person shall be so taken, as soon as convenient, on the following morning.

Procedure on arrest by chowkeedars.

218. The punchayet shall exercise a general control over the chowkeedars, and every member of such punchayet who may know or be informed of the commission within the village of any offence specified in the final section of this Part shall forthwith cause the same to be reported by the chowkeedar to the officer in charge of the police station within the limits of which the village may be situate, and on failure of the chowkeedar, such member shall himself report the same to such officer.

Control of chowkeedars by punchayet.

219. Every chowkeedar shall receive, month by month, the full amount of his salary from the member of the punchayet appointed to collect the tax.

Made of paying chowkeedars.

220. Whenever the salary of any month shall not be paid in full to any chowkeedar on or before the 15th of the month following, such chowkeedar may apply to the Magistrate, who shall call upon the punchayet within ten days to show cause why they should not pay the amount due to such chowkeedar, and the Magistrate after hearing the punchayet shall pass such order as he may deem fit directing the punchayet or any member thereof to pay the chowkeedar's salary, or directing distraint of the property of the punchayet or any member thereof to the amount of the arrear due to the chowkeedar.

Application by chowkeedar for payment of his salary.

221. All powers vested in the punchayet for the appointment and dismissal of chowkeedars and for fixing the number of chowkeedars to be appointed and the rate of their pay, and for making and levying the assessments hereinbefore directed to be made, may be exercised by the Magistrate or any person whom the Magistrate may by any writing under his hand authorise on that behalf, in case the punchayet shall, for fifteen days after a notice from the Magistrate to exercise such powers or any of them, refuse or neglect to exercise the same, and the Magistrate shall be bound to enquire into any matter concerning the due observance of the provisions of this part in any village whenever ten adult tax-payers may make a representation to the effect that the punchayet's proceedings require supervision or amendment.

Powers of punchayet may be exercised by the Magistrate.

222. The punchayet shall be bound to affix once in every quarter on a conspicuous place in the village, or in each village of their circuit, an account of the receipts and expenditure of the quarter next preceding. Any ten adult tax-payers of the village may, if the accounts are not published, or if they are dissatisfied with such accounts, make a representation to the Magistrate who shall be bound to supervise the same.

Accounts.

223. It shall be lawful for the Lieutenant-Governor to invest all or any of the members of a panchayet with powers described in Section 200 of this Act so far as the same are applicable. Two or more of the members so invested may thereafter sit together under such bye-laws as to rotation, days of sitting, and place of sitting, as the Magistrate may from time to time prescribe, and so sitting shall have jurisdiction within the limits of their municipality. All the provisions of the said section with respect to Commissioners shall apply to members of a panchayet invested with powers as aforesaid so far as the said provisions are or may be applicable.

PART XIII.

MISCELLANEOUS.

224. Every bill, notice, schedule, summons, or notice of demand, regarding any assessment, rate, or tax or any money due in respect of the same, may be served personally upon the person to whom the same is assessed, or be left at his usual place of abode with some adult male member or servant of his family, or if it cannot be so served, may be put up on some conspicuous part of such place of abode, and shall thereby be deemed to be duly served.

Provided, that, if the place of abode of the owner of any house, building, or land in respect of which a rate is assessed be unknown, or if the owner of any such house, building, or land be not resident within the limits of the place, every such bill, notice, summons, or notice of demand, shall be deemed to have been duly served, if put up on some conspicuous part of the house, building, or land in respect of which the rate is assessed.

225. No assessment, and no charge or demand of a rate or tax made under the authority of this Act shall be impeached or affected by reason of any mistake in the name of any person liable to pay the rate or tax, or in the description of any property or thing liable to the rate or tax, or any mistake in the amount of assessment, provided the directions of this Act be in substance and effect complied with; and no proceedings under this Act shall, for want of form, be quashed or set aside in any court of justice.

226. No distress levied by virtue of this Act shall be deemed unlawful, nor shall any party making the same be deemed a trespasser, on account of any defect or want of form in the notice, schedule, summons, notice of demand, warrant of distress, inventory, or other proceeding relating thereto, nor shall such party be deemed a trespasser *ab initio* on account of any irregularity afterwards committed by him; but all persons aggrieved by such irregularity may recover full satisfaction for any special damage sustained by them in any court of competent jurisdiction.

227. Instead of proceeding by distress and sale, or in case of failure to realize by distress the whole or any part of any rates, taxes, expenses, or charges, recoverable under the provisions of this Act, the Commissioners may sue the person liable to pay the same in any Court of competent jurisdiction.

228. The Commissioners may make compensation out of the Municipal Fund to any person sustaining any damage by reason of the exercise of any of the powers vested in the Commissioners, their officers or servants, under this Act.

229. It shall be lawful for the Commissioners to make bye-laws, and to repeal, alter, and amend the same, subject to the confirmation hereinafter-mentioned, for regulating the time and mode of collecting the rates and taxes mentioned in this Act, for regulating the conduct of persons employed by them, for the management of all matters connected with conservancy, and for carrying out all the purposes of this Act; and to affix fines as penalties for the infringement of such bye-laws. Provided that no bye-law shall be repugnant to any law in force, and that no fine for any one infringement of a bye-law shall exceed twenty Rupees, and that in case of a continuing infringement no fine shall exceed five Rupees for every day after notice from the Commissioners of such infringement.

230. No bye-law or alteration of a bye-law shall have effect until the same shall have been approved and confirmed by the Lieutenant-Governor of Bengal, and shall have been published for such length of time and in such manner as the Lieutenant-Governor of Bengal shall order.

231. All bye-laws, when the same shall have been duly confirmed and published, shall, until the same be repealed or altered, be of the like effect as if they were inserted in this Act.

232. No action shall be brought against the Commissioners, or against a panchayet, or any of their officers, or any person acting under their direction, for anything done under this Act until the expiration of one month next after notice in writing shall have been delivered or left at the office of the Commissioners or affixed at some conspicuous place in the village of such panchayet, or at the place of abode of such person, explicitly stating the cause of action and the name and place of abode of the intended plaintiff; and unless such notice be proved, the court shall find for the defendant, and every such action shall be commenced within three months next after the accrual of the cause of action, and not afterwards; and if any person to whom any such notice of action is given, shall before such action is brought, tender sufficient amends to the plaintiff, such plaintiff shall not recover.

233. The Commissioners may direct any prosecution for any public nuisance whatever, and may order proceedings to be taken for the recovery of any penalties, and for the punishment of any persons offending against the provisions of this Act, and may order the expenses of such prosecution or other proceedings to be paid out of the Municipal Fund, and no charge of an offence under this Act shall be instituted without the order or consent of the

Commissioners, and no such charge shall be instituted except within three months next after the commission of such offence. Any prosecution under this section shall be instituted before any Magistrate having jurisdiction under the provisions of Chapter XV of the Criminal Procedure Code. The procedure of the above-mentioned code shall apply to all trials of offences under this Act.

234. All the proceedings of the Magistrate of the district, or of a Magistrate under this Act, or of the Municipal Commissioners, except as otherwise specially provided, shall be subject to the Lieutenant-Governor.

the control and revision of the Commissioner of the division; and all the proceedings of the Commissioner of the division shall be subject to the control of the Lieutenant-Governor of Bengal.

SCHEDULE A.

(Referred to in Section 5.)

ACTS REVEALED.

<i>Number of Act.</i>	<i>Title.</i>
Act XXVI of 1850 ...	To enable improvements to be made in towns.
Act XX of 1856 ...	To make better provision for the appointment and maintenance of police chowkee-iahs in cities, towns, stations, suburbs, and bazaras in the Presidency of Port William in Bengal.
Act XXI of 1857 ...	To make better provision for the order and good government of the suburbs of Calcutta and of the station of Howrah.
Act XII of 1858 ...	For raising funds for making and repairing roads in the suburbs of Calcutta and the station of Howrah.
Act III (B.C.) of 1864, or District Municipal Improvement Act.	For the appointment of Municipal Commissioners in towns and other places in the provinces under the control of the Lieutenant-Governor of Bengal, and to make better provision for the conservancy, improvement, and watching thereof, and for the levying of rates and taxes thereon.
Act IV (B.C.) of 1865 ...	For the prohibition of the practice of inoculation in the town and suburbs of Calcutta and in towns to which Act III of 1864 has been or shall hereafter be extended.
Act VI (B.C.) of 1867 ...	For the better regulation of the police in towns and municipalities in the territories under the control of the Lieutenant-Governor of Bengal.
Act VII (B.C.) of 1867 ...	For amending Act III of 1864.
Act II (B.C.) of 1868 ...	For amending the District Municipal Improvement Act.
Act VI (B.C.) of 1868, or District Towns Act, 1868.	For providing for the better regulation of the police in towns under the control of the Lieutenant-Governor of Bengal, and for the conservancy and improvement thereof.

SCHEDULE B (referred to in section 36).

NOTICE OF ASSESSMENT.

An assessment made for [here describe the Municipality for which the assessment is made] upon the several occupiers of houses and other

property in the said Municipality pursuant to the Bengal Municipalities Act, 1872, for the purpose of maintaining the conservancy for such Municipality and carrying out the other provisions.

Property occupied.	Name of occupant.	Profession or business.	Amount of quarterly assessment.

Whereas the above assessment has been duly made pursuant to the Bengal Municipalities Act, 1872, and has been revised and settled by me, the undersigned Magistrate of _____, the several persons whose names are included in the said assessment are hereby required to pay the quarterly instalments set opposite to their names with regularity to the Tax Collector or other person appointed by the Magistrate to receive the same, the first payment on the first day of () and every subsequent payment on or before the first day of () the first day of (), and the first day (), or in default thereof, any arrear that may be due will be realized by distraint and sale of the personal effects of the defaulter, or of any goods and chattels which may be found on the premises in respect of which such defaulter is assessed, and such other proceedings adopted for the recovery of the same as allowed by law.

Dated this day of
Magistrate of

SCHEDULE C.—(REFERRED TO IN SECTION 58.)

Tax on Carriages, Horses, and Elephants.

	Rs.	p.	quarter.
For every 4-wheeled carriage on springs drawn by two horses ...	4	8	
For every 4-wheeled carriage on springs drawn by one horse or pony, or a pair of ponies under thirteen hands ...	1	8	
For every 4-wheeled carriage without springs ...	1	8	
For every 2-wheeled carriage on springs ...	2	4	
For every 2-wheeled carriage without springs, drawn by a horse, pony, or mule ...	0	12	
For every horse ...	2	4	
For every pony under thirteen hands or mule ...	0	12	
For every elephant ...	6	0	

Ponies under eleven hands, and children's carriages the wheels of which do not exceed twenty-four inches in diameter, exempt.

SCHEDULE D.

(Referred to in Section 70.)

License on Professions, Trades, and Callings.

CLASS I.

	Yearly.
	Rs.
Every Joint-Stock Company	100

CLASS II.

Every Merchant, Banker, Shroff, Banian, wholesale Trader, and Commission Agent, and every practising Surgeon, Physician, Dentist, Architect, Civil Engineer, Barrister, Attorney, Proctor, Notary Public, and Pleader of the High Court ...	Ra. 50
Every owner or farmer of a hāt or bazar.	
Every owner of Cotton, Jute, Hide, or other Screws and every Auctioneer ...	

CLASS III.

Every Broker or Dalāl employed in the wholesale transfer or purchase of Imports or Exports, or in the sale of Government Securities, Shares, and Bills of Exchange, or in procuring Freight.	25
Every Practising Licentiate of Medicine, Apothecary, and Veterinary Surgeon...	
Every keeper of a Spirit-shop, Punch-house or Billiard room, wholesale Tobacco or Jute Dépôt ...	
Every Hotel-keeper, Boarding House-keeper, Shop-keeper, Manufacturer or Trader, whose shop or place of business is assessed under Section ... at more than 250 or less than 100 Rupees a month ...	25
Every Pawn-broker, and every person having a shop or place of business registered under Section ...	
Every Pleader, Mooktear, or Law Agent, not included in Class II. ...	

CLASS IV.

Every Hotel-keeper, Boarding and Lodging House-keeper, Shop-keeper, Manufacturer or Trader, whose shop or place of business is kept in a brick-house, but not included in Class II. or Class III. ...	12
Every keeper of a permanent stall at a daily public market or in a chowk ...	
Every Poddar or Money-changer ...	
Every Hakeem, Kōb raj, and Native Doctor, not included in any other Class ...	

CLASS V.

Every keeper of a shop not included in any other Class, and every Dalāl not included in Class III. ...	4
Every Pedlar, Hawker, Box-wallah, and keeper of a shop at a periodical market or hāt ...	

CLASS VI.

All other itinerant dealers and keepers of stalls at periodical markets or hāt ...	1
--	---

NOTE.—A person who carries on several kinds of business, and may come under more than one of the designations in this schedule, shall be chargeable only under one of such designations at the discretion of the Chairman or of the sub-committee as the case may be, and in the case of a firm consisting of two or more persons, payment by any one of such persons shall be considered to be payment by the firm.

SCHEDULE E.

(REFERRED TO IN SECTION 91.)

Maximum rates of tolls payable on entering the municipal limits.

	Ra.	As.	P.
On every four-wheeled carriage on springs ...	8	0	0
Ditto two-wheeled ditto ...	4	0	0
On every cart, hackery on springs, or cart drawn by men, buffaloes, bullocks, horses, ponies, asses, or mules laden ...	4	0	0
Ditto ditto not laden ...	2	0	0
On every buffalo or bullock laden ...	1	0	0
Ditto horse laden or ridden ...	2	0	0
Ditto ditto not laden or ridden ...	1	0	0
Ditto pony or ass laden or ridden ...	1	0	0
Ditto elephant ditto ...	1	0	0
Ditto camel ...	4	0	0

SCHEDULE F.

FORM A.—(REFERRED TO IN SECTION 104.)

Notice of Demand.

Municipality of ()
To _____ of _____
Take notice that the sum of Rs. _____ being the amount of assessment due from you to the Fund of the said Municipality is hereby demanded from you, and that if you do not, within ten days, pay the same with two annas as the cost of this notice into the office of _____, the same with costs will be levied by distress and sale of your goods and chattels.

(Sd.)

Magistrate of _____

FORM B.—(REFERRED TO IN SECTIONS 104 and 105.)

Table of Fees payable upon distraints under this Act.

Sums distrained for	Rs.	As.
Under 1 Rupee ...	0	4
1 and under 5 Rupees ...	0	8
5 " 10 " ...	1	0
10 " 15 " ...	1	8
15 " 20 " ...	2	0
20 " 25 " ...	2	8
25 " 30 " ...	3	0
30 " 35 " ...	3	8
35 " 40 " ...	4	0
40 " 45 " ...	4	8
45 " 50 " ...	5	0
50 " 60 " ...	6	0
60 " 80 " ...	7	8
80 " 100 " ...	9	0
Above 100 " ...	10	0

The above charge includes all expenses including the service of notice of demand, except when peons are kept in charge of property distrained, in which case three annas must be paid daily for each man.

FORM C.—(REFERRED TO IN SECTION 105.)

Warrant of Distraint.

To (here insert the name of the officer charged with the execution of the warrant.)

Whereas of
has not paid or shown sufficient cause for the non-payment of the sum of Rupees due for rates (or *taxes*) or rates [*and-taxes*] mentioned in the margin for the months of 18 , although the said sum has been duly demanded in writing from the said , and ten days have elapsed since the service of the notice of demand: This is to command you to distrain the property of the said to the amount of the said sum of Rupees and such further sum as may be sufficient to defray the charges of taking, keeping, and selling such distress, and if within ten days next after such distress the said sum shall not be paid together with such further sum as may be sufficient to defray the charge of taking and keeping such distress, to sell the said property, and having paid and deducted out of the proceeds of the sale the said sum of Rupees and the charges of taking, keeping, and selling such distress, to return the surplus (if any) on demand to the person whom you shall find in possession of the said property. If sufficient distress cannot be found of the property of the said you are to certify the same to us together with this warrant.

(Signature of the Chairman
or Vice-Chairman.)

Form D.—(REFERRED TO IN SECTION 105.)

Form of Inventory and Notice (state particulars of goods seized).

Take notice that I have this day seized the property specified in the above inventory for the sum of Rupees due for the rates (or taxes) mentioned in the margin for the months of 18 , and that unless you pay into the office of the Municipal Commissioners of the amount due, together with the costs of this distress within ten days from the day of the date of this notice, the property will be sold.

(Signature of the officer executing

Date _____ the warrant of distress.

FORM E.—(REFERRED TO IN SECTION 105.)

Returns of Sales.

District.										
1	2	3	4	5	6	7	8	9	10	11
	Names of defaulters.	Amount of defalcation.	Amount lost or pecuniary.	Inventory of property seized under distress.	Date of distress.	Date of sale.	Property sold.	Amount realised on each article.	Purchaser's name.	Remarks.

SCHEDULE G.—(referred to in Sections 115 and 116.)

18 .

Births in the Municipality of

[illegible]

The following Bill was read in the Council of the Lieutenant-Governor of Bengal for the purpose of making Laws and Regulations on the 9th March 1872, and was referred to a Select Committee who are to report therein in one month:—

A Bill to provide for the due appropriation of certain educational and charitable endowments.

WHEREAS there are at present endowments granted in money or in land for certain educational and charitable purposes, in res-

Preamble.

pect of which either no person has been originally nominated a trustee, or there is now no trustee living or capable of being appointed under the instrument of endowment; and whereas it is expedient to provide for their due appropriation and management; It is enacted as follows:—

1. All moneys or lands heretofore granted, or which may be hereafter granted by any person or persons for any charitable or

Vesting of endowment.

educational purposes, within any district within the territories subject to the Lieutenant-Governor of Bengal, for which no person or persons have been nominated trustees or trustee, or for which there may not be any living trustee, or any power of appointing a trustee under the instrument of endowment, are hereby vested in such trustees as the said Lieutenant-Governor shall, as soon as possible after the passing of this Act, nominate, as hereinafter provided.

2. For every district in respect of which any such endowments have been made whereof at the time

Appointment of trustees.

of the passing of this Act or thereafter there shall not be any trustee living or capable of being appointed under the instrument of endowment, the said Lieutenant-Governor shall nominate trustees in whom such endowments shall vest; provided that the chief executive officer of such district shall be nominated as one of the trustees in respect of such endowments. Such trustees shall have in all respects the same powers and responsibilities in relation thereto as if they had been appointed by the donor thereof under the instrument of endowment, and where there is no instrument of endowment, they shall be subject in all respects to the orders of the Lieutenant-Governor.

3. It shall be the duty of such trustees to take order that all endowments so vested in them as aforesaid shall be duly

Appropriation of endowments.

appropriated to the purposes for which they were destined by the respective donors thereof, so far as the same can be ascertained, and to invest the same in Government securities, and to apply the yearly proceeds or income thereof to the purposes aforesaid, subject in all respects to the general instructions of the Lieutenant-Governor; provided that the trustees may, with the sanction of the said Lieutenant-Governor, devote any portion of the capital sum or value of the said funds to any especial object for the furtherance of the above-mentioned purposes.

4. Any person interested in the purposes to which any endowment, not being for a purely religious purpose, may have been intended may, without joining as plaintiff

Suits in court.

any of the other persons interested therein, sue before the civil court the trustee, manager or superintendent by whom such endowment may be administered, or any trustee appointed under this Act, for any misfeasance, breach of trust, or neglect of duty, committed by such trustee, manager, or superintendent, in respect of the trusts vested in or confided to them respectively, and the civil court may direct the specific performance of any act by such trustee, manager, or superintendent, and may decree damages and costs against such trustee, manager, or superintendent, and may also direct the removal of such trustee, manager, or superintendent. The interest required in order to entitle a person to sue under this section need not be a pecuniary or a direct or immediate interest, or such an interest as would entitle the person suing to take any part in the management or superintendence of the trusts. Provided that any trustee, nominated under this Act, shall not be liable for damages on account of any act done or omitted by him *bona fide* for the furtherance of the objects of the trust; and provided also that any costs which may be awarded against any trustee as aforesaid in a suit instituted under this section may, if the said trustee be found to have acted *bona fide*, be defrayed from the endowment vested in such trustee under this Act.

5. The Lieutenant-Governor may at any time nominate and appoint a new trustee or trustees for any endowment which by virtue

New trustees.

of this Act has been vested as aforesaid, and also may at any time remove any trustee so appointed as aforesaid.

STATEMENT OF OBJECTS AND REASONS.

In some districts of Bengal there are certain educational and charitable endowments for which there are no properly constituted trustees. The present Bill is introduced to enable the Government to appoint standing trustees, who shall be responsible for the care of such endowments.

C. BERNARD.

The 2nd March 1872.

HERBERT COWELL,

Asst. Secy. to the Govt. of Bengal,

Legislative Department.

Orders by the Lieutenant-Governor of Bengal.

Revenue and General Departments.

No. 605 B.

APPOINTMENTS.

The 9th March 1872.—The following gentlemen are appointed to form a committee for the management of the Setapore Madrasa, viz:—

The Collector of Hooghly.

Moulvi Dilawar Hussain.

Moulvi Abdur Rahim.

The 12th March 1872.—Moulvi Abdur Rashid to be Sub-Registrar of Assurances of the Sub-district of Gopalgunge.

Moulvi Abdul Mahi to be Sub-Registrar of Assurances of the Sub-district of Bhangah.

The 14th March 1872.—Mr. Henry Leland Harrison, B.A., to have charge of the office of Inspector of Schools, South-West Division, in addition to the duties connected with his present special appointment, during the absence, on leave, of Mr. R. L. Martin, or until further orders.

The 14th March 1872.—Moulvi Mufizuddin Deputy Magistrate and Deputy Collector, Tipperah, is transferred to Dacca.

The 15th March 1872.—Mr. Arthur C. Tate, C.A., to be an Assistant Magistrate and Collector in the Patna Division.

The following gentlemen to be Members of the Local Committee of Public Instruction at Rungpore, viz:—

Mr. George Morsely McMullen Ridsdale.

Babu Gopal Chandra Basu, B.L.

„ Raut Mal.

„ Syama Mohan Chakravarti, M.L.

The 16th March 1872.—Mr. Henry Giraud Cooke, Assistant Magistrate and Collector, to have charge of the Sub-division of Cox's Bazar in Chittagong, and to be ex-officio Assistant to the Deputy Commissioner of the Chittagong Hill Tracts. In addition to the powers with which he is already vested, Mr. Cooke is empowered, under Section 38 of the Code of Criminal Procedure, to hold the preliminary inquiry into cases triable by the Court of Session or the High Court, to commit or hold to bail persons to take their trial before such Court of Session or the High Court, and to exercise all the powers necessary for that purpose.

Mr. Alfred Wallis Mal, B.A., Assistant Magistrate and Collector of Cox's Bazar, is transferred to the Sudder Station of Chittagong for the present.

The 18th March 1872.—Mr. Trevor John Chichele Plowden to officiate as Under-Secretary to the Government of Bengal, until further orders.

Mr. William Henry Ryland, Deputy Magistrate and Deputy Collector, on leave, to have charge of the Sub-division of Serampore.

Mr. Edmund Breton Godfrey, Deputy Magistrate and Deputy Collector, to have charge of the Sub-division of Serampore till the arrival of Mr. William Henry Ryland, or until further orders.

Mr. J. G. Farquharson to officiate as an Extra Assistant Commissioner in Kamroop. Mr. Farquharson is vested with the powers of a Subordinate Magistrate of the Second Class.

Babu Nobin Krishna Sarkar, Deputy Magistrate and Deputy Collector, to have charge of the Sub-division of Jehanabad, during the absence, on leave, of Babu Syama Charan Chattarji, or until further orders.

Mr. Richard Lea to be Sub-Registrar of Assurances of the Sub-district of Tezapore, having its Head-Quarters at the Sudder Station of the District of Durrang.

The 19th March 1872.—Mr. William Mearns Souttar, M.A., to officiate as Collector of Stamps in Calcutta, and Superintendent of Abkarry Revenue in Calcutta, 24-Pergunnahs, and Hooghly, as far as the Sulkeah Thannah under Act XXI of 1856, during the absence, on leave, of Mr. James Mackenzie, or until further orders. Mr. Souttar is vested, under Section 22, Act XXI of 1867, with the powers of a Collector of Land Revenue for the purposes of the Act in Calcutta, the 24-Pergunnahs, and Hooghly, and also with the powers of a Collector under Act XII of 1871 in the town of Calcutta and its Suburbs. This

appointment will have effect from the 16th instant.

✓ Mr. Guybon Henry Damant, Assistant Magistrate and Collector, Dinapore, is vested with the powers of a Magistrate.

✓ Mr. Francis Henry Bennet Skrine, Assistant Magistrate and Collector, Rajshahye, is vested with the powers of a Subordinate Magistrate of the First Class.

✓ Moulvi Muhammad Ishaq, Deputy Magistrate and Deputy Collector, to have charge of the Sub-division of Bhuboonah, in Shahabad.

✓ Mr. Hamilton Winkup Gordon, Assistant Magistrate of Barh, is transferred to the Sudder Station of Tirhoot.

✓ Babu Gopal Chandra Das, Deputy Magistrate and Deputy Collector, on special duty at Patna, to have charge of the Sub-division of Barh. Babu Gopal Chandra Das is vested with the powers of a Magistrate.

✓ Mr. James Crawford, B.A., Assistant Magistrate and Collector, to have charge of the Sub-division of Durbhangah.

✓ Moulvi Wilayat Husain, Deputy Magistrate and Deputy Collector, to have charge of the Sub-division of Sherghotty.

✓ Babu Dhanesh Chandra Ray, recently appointed to officiate as a Deputy Magistrate and Deputy Collector in the Patna Division, is posted to Champaran.

✓ Babu Lachmi Narayan, recently appointed to officiate as a Deputy Magistrate and Deputy Collector in the Patna Division, is posted temporarily to the Sudder Station of Tirhoot.

✓ Babu Ram Charan Basu, Deputy Magistrate and Deputy Collector, to have charge of the Sub-division of Bagirhaut. Babu Ram Charan Basu is vested with the powers of a Magistrate.

✓ Babu Uma Charan Ganguli, Deputy Magistrate and Deputy Collector of Bagirhaut, is transferred to the Sudder Station of Jessore.

✓ Mr. Charles Augustus Skipwith Bedford, Extra Assistant Commissioner in charge of the Sub-division of Burhee, is transferred to the Southal Pergunnahs.

✓ Mr. Rawson Hart Boddam to officiate as an Extra Assistant Commissioner in the Southal Pergunnahs. Mr. Boddam is vested with the powers of a Subordinate Magistrate, Second Class.

✓ Babu Amarnath Bhuttacharya recently appointed to officiate as a Deputy Magistrate and Deputy Collector, is posted to the Rajshahye Division, and vested with the powers of a Subordinate Magistrate, Second Class.

✓ Mr. Edward Hardcastle Rudlock, B.A., to officiate as a Joint Magistrate and Deputy Collector of the Second Grade.

LEAVE OF ABSENCE.

The 13th March 1872.—Assistant Surgeon Thomas William Sheppard, Principal Assistant to the Opium Agent of Benares, is allowed thirty days' preparatory leave from the date on which he may be relieved, to enable him to appear before the Medical Board at Bombay.

✓ *The 14th March 1872.*—The preparatory leave which was granted to Mr. Edward Stewart, Deputy Magistrate and Deputy Collector, Purneah, in orders of the 16th ultimo, is extended to the 28th instant.

✓ *The 16th March 1872.*—Mr. Charles Campbell Quian, Officiating Joint-Magistrate and Deputy

Collector of Jessore, is allowed subsidiary leave from the 20th instant, for a period not exceeding thirty days, preparatory to proceeding to Europe on furlough.

Mr. William Rea Larminie, c.s., having reported his arrival at Bombay on the 3rd instant on his return from furlough, is allowed subsidiary leave from the 4th idem, for a period not exceeding thirty days, to enable him to join his appointment.

The 18th March 1872.—Mr. Robert Henry Wilson, B.A., Officiating Under-Secretary to the Government of Bengal for three months, under Section XIX of the Covenanted Service Absentee Rules, from any date in the first week of April next, on which he may avail himself of the leave.

NOTIFICATIONS.

The 16th March 1872.—Mr. Rowland Vyner Cockerell, c.s., reported his arrival at Bombay on the evening of the 7th instant on his return from furlough.

The 19th March 1872.—The leave granted to Babu Gopal Chandra Sen, Deputy Magistrate and Deputy Collector, Burdwan, under orders of the 23rd January last, is cancelled at his own request.

The services of the Reverend William Alexander Duke, B.A., Chaplain of Dinapore, are placed at the disposal of the Government of the Punjab, with effect from the 8th instant.

H. L. DAMPIER,

Secy. to the Govt. of Bengal.

RESOLUTION.

The 18th March 1872.—In making recent appointments to the Subordinate Executive Service of Officers who have passed the tests now prescribed, the Lieutenant-Governor has warned them that he will expect them to maintain active habits, and to keep up the habit of riding, so as to be capable of moving about rapidly in the execution of their duty.

2. The Lieutenant-Governor now directs that after communication with the district Magistrates, each divisional Commissioner shall submit to Government a roll of the officers of the Uncovenanted Subordinate Executive Service at present employed in his division, showing which of them are of active habits, can ride or walk long distances about the country, and are fit for active executive work; and which can only travel by palkee, or are otherwise unfit for active work. It should be impressed upon all Officers of the Subordinate Executive Service, especially the younger Officers, that their promotion, and their employment in important posts, will much depend on their qualifications for active duty. Officers now acting as Deputy Magistrates and Deputy Collectors, or as Extra Assistant Commissioners, must be given to understand that they will not be confirmed in their appointments unless they are found to possess the qualifications prescribed for those now entering the service. These Officers, as well as all others of the Subordinate Executive Service who are capable of learning, should be encouraged to learn to ride and to survey, and to pass an examination in those subjects.

Ordered, that a copy of the Resolution be forwarded to all Commissioners of Divisions, and Magistrates and Deputy Commissioners of Districts.

Ordered, also, that this Resolution be published in the *Calcutta Gazette* for the information of all concerned.

H. L. DAMPIER,
Secy. to the Govt. of Bengal.

NOTIFICATION.

The 19th March 1872.—The Lieutenant-Governor has been pleased to pass the following orders, connected with the departmental examinations of junior members of the Covenanted Civil Service, the Subordinate Executive Service, the Non-Regulation Commission, Police, &c.

1. Natives of Hindustan serving in Behar and Hazareebaugh shall not be required to pass in Bengali, but it will be optional with them to do so, and those who do pass will be eligible for service and promotion in Bengal as well as in Behar.

2. Officers other than natives of Hindustan, will not be required to pass in Hindustani, but may do so, and will then be eligible for service and promotion in Behar and Hazareebaugh, (except Palamow,) as well as in Bengal.

3. These exemptions are not applicable to officers in the Police, who must pass in both Bengali and Hindustani as now, unless specially exempted.

4. As to Covenanted Civil Servants, the present rule remains in force, that is, that they must pass in both the languages, and unless they so pass will have no claims to the full powers of a Magistrate, and to the full pay of Rs. 500, although the higher powers may be conferred on them if the public service requires it.

5. These relaxations of the existing rules are experimentally introduced, and it may be found necessary to revert to the present requirements that all officers should qualify in both the vernacular languages.

6. It should be understood that officers of all departments who have hitherto been required to pass the examinations are still required to pass them as modified by these rules.

7. The next examination will be held about the end of May, and the exact date will be notified hereafter.

The following Rules which have been laid down for the next examination, are published for general information:—

LANGUAGE EXAMINATION.

(1.) For Covenanted and other officers alike one paper shall be prepared in each of the test languages, the first half of which shall be in an easier style than the rest. Of the total number of marks assigned to the whole paper, 50 shall be allotted to the first portion, and 50 to the second. To pass for the Lower Standard, 25 marks at least in the first part must be obtained, and to pass for the Higher Standard, 50 on the whole; of which 25 must be obtained in the second part.

(2.) Covenanted Civil Servants will be required to pass by the Lower Standard in languages only.

EXAMINATION IN LAW.

(3.) All other officers will be required to pass for the lower standard:—

I.—In a paper confined to Criminal Codes, which shall be prepared specially for this standard, and for which the use of books will be allowed;

II.—In part of the general paper of Local Laws, &c., as described below, which is to be answered without books.

(2.) All examiners will be required to pass for the Higher Standard in two papers containing questions on Local Laws, Regulations, and Rules, (Revenue and Criminal).

One of these papers, which is to be answered without the use of books, will be so arranged as to serve as a test for officers by high standards; it will contain a certain number of questions, to the first half of which 100 marks will be assigned and to the last half 120; 50 marks obtained in the first half of the questions will pass officers for the Lower Standard, and a total of 120 will pass for the Higher Standard, provided that at least 60 of those 120 be obtained in the latter half of the questions.

The other paper, for which the use of books will be allowed, will be confined to the examination for the Higher Standard.

Local Laws, Regulations, and Rules, in which the examination will be without the aid of Books.

Regulations I, VIII, and XLVIII of 1793, and XII of 1817.

Regulations I and II of 1819.

Regulation VIII of 1819.

Regulations VII of 1822, IX and XI of 1825, and IX of 1833.

Acts IX of 1847, XXXI of 1858, and IV (B.C.) of 1868.

Act XI of 1859.

Acts VII (B.C.) of 1868 and VIII (B.C.) of 1869.

Acts XXI of 1856* and XXIII of 1860.*

Act V of 1861.

Act VIII of 1871.*

Bengal Council Act X of 1871.*

The Municipal Act in force for Lower Bengal.†
In which the examination will be with the aid of books.

All the Acts of Parliament relating to India, Acts of the Government of India, Bengal Regulations, and Bengal Acts; Circulars of Bengal Government, the High Court, and the Board of Revenue, of the Inspectors-General of Police, Jails, and Registration.

H. L. DAMPIER,
Secy. to the Govt. of Bengal.

NOTIFICATION.

The 15th March 1872.—The Bye-laws for landing and delivery of goods at the jetties of the Commissioners for making improvements in the Port of Calcutta having been published for three

* Gazette of 21st Feb. 1872, pages 531-52. successive weeks
of 2nd " " 617-49. in the Calcutta
of 9th Mar. " 702-3. Gazette,* it is

hereby notified for general information that under the provisions of Section 83 of Act V (B.C.) of 1870, the Lieutenant-Governor has been pleased to approve of these Bye-laws.

H. L. DAMPIER,
Secy. to the Govt. of Bengal.

* As to the laws which are marked thus* a knowledge of the principles and general scheme of the law will be sufficient. Acquaintance with the executive details and other particulars will not be required.

† As the existing Municipal Acts are about to be reconsidered, no questions will be set on Municipal Acts at the next examination.

‡ As it is doubtful whether the Acts of Parliament are now readily accessible to officers in the mofussil, no questions will be set on them before the second examination of 1872, by which time officers can provide themselves with a collection of these Acts.

The 1st March 1872.—The following Resolution of the Government of India is published for general information:—

No. 1580. GOVERNMENT OF INDIA. FINANCIAL DEPARTMENT. Accounts.

Fort William, the 1st March 1872.

Read again—

Financial Resolution No. 189 of the 12th January 1872, resolving that mechanics and people of a like class engaged by the Secretary of State for service in India shall be allowed the option of drawing a portion of their salaries in England.

Read—

Office Memorandum from the Military Department, No. 1310 of the 27th January 1872, enquiring whether there is any restriction as to the proportion of the salaries which they can draw.

Resolution.—The Governor-General in Council is pleased to decide that such an officer shall be allowed to draw in England a maximum amount of one half of his salary.

Ordered, that a copy of the foregoing Resolution be forwarded to the several Departments of the Government of India, the several local Governments, the Comptroller-General, the Mint Master, the several Accountants-General, and Deputy Accountants-General in independent charge.

H. L. DAMPIER,
Secy. to the Govt. of Bengal.

NOTIFICATION.

The 16th March 1872.—It is hereby notified that the declaration of the 1st June 1871, published in the Calcutta Gazette of the 7th idem, for taking up land for a rifle range at Nulooah, Pergunnah Boro, Zillah Hooghly, is cancelled.

H. L. DAMPIER,
Secy. to the Govt. of Bengal.

NOTIFICATION.

The 18th March 1872.—In supersession of the Notification of the 14th February 1872, published in the Calcutta Gazette of the 21st idem, page 571, the following is published for general information:—

It is hereby notified that under the provisions of Section 5 of the Indian Registration Act (VIII of 1871), the Lieutenant-Governor has been pleased to form the following sub-districts in the district of Backergunge:—

A new sub-district, with head-quarters at Nalchiti, shall comprise that portion of the thannah of that name which is situated south of the Nalchiti river.

Another new sub-district, with head-quarters at Jhalokati, shall include that portion of the thannah of Nalchiti which is situated north of the Nalchiti river.

A third sub-district, with the head-quarters at Backergunge, shall be conterminous with the thannah of that name.

The sudder sub-district of Burrisaul will thus comprise the thannahs of Burrisaul and Mehdingunge only.

This Notification shall take effect on and from the 1st April 1872.

H. L. DAMPIER,
Secy. to the Govt. of Bengal.

The following Orders issued by the Government of India, in the Home Department are republished for general information :—

No. 1227.—*Fort William, the 11th March 1872.*—*Notifications.—Public.*—The Governor General in Council is pleased to permit Mr. J. R. Muspratt to resign Her Majesty's Bengal Civil Service from the 1st instant.

No. 1234.—*The 12th March 1872.*—The undermentioned Covenanted Civil Servants have been granted by Her Majesty's Secretary of State for India extensions of leave for the periods specified against their names :—

* * * * *

Mr. J. J. Livesey, six months (medical certificate).

The following Orders issued by the Government of India in the Financial Department are republished for general information :—

LEAVE AND ALLOWANCES.

The 13th March 1872.

No. 1835.—The following extract from a Resolution No. 4806, recorded in this Department on the 31st October 1871, is published for general information :—

"The Governor General in Council is pleased to empower local Governments to lay down rules for the grant to Uncovenanted Servants of leave of absence for the purpose of attending examinations, provided that the rules prescribed are not more liberal than those sanctioned for Covenanted Officers."

2. In the above extract, the term "local Governments" includes local Administrations.

The 14th March 1872.

No. 2008.—In supersession of existing rules regarding leave of absence from duty to public servants in the Civil Department, the Governor General in Council is pleased to direct the publication of the following Civil Leave Code.

As regards Covenanted Civil Servants, no change is made, except that it is expressly laid down that no officer can have "ordinary" furlough if he have rendered less than three years' service; a restriction which, in the rules of 1868, was only implied.

As regards Uncovenanted Servants, the Code includes the recent orders of the Secretary of State, published in the *Gazette of India* of the 17th February last, but the following changes have been made in the original form of the rules :—

*Portions of the
proposed rules.*

Change.

IV.—The qualification is three years' service, and not three years' "active" service.

VIII (b).—The restriction in the last sentence is omitted.

IX.—Special leave without allowances is not reckoned as leave taken, in calculating the amount of furlough due.

An officer is entitled to allowances during his second special leave for any period by which his first may have fallen short of six months.

XXI.—The additional week at the end of furlough is not admitted.

XXII.—Leave on medical certificate without allowances is not reckoned as furlough taken.

One or two of the subsidiary rules are slightly altered, *e. g.*, 24, 9; and a few rules regarding procedure, which were not in the first Code, have been inserted; and a proviso has been added in section 6 (b).

The new rules for the Uncovenanted Service shall be deemed to have come into effect on the 3rd January 1871, being the day on which the despatch of the Secretary of State, No. 451, dated 6th December 1871, was received.

Officers who have taken leave since the 3rd January 1871 may apply for any additional allowances to which, by the rules now published under the orders of the Secretary of State, they may be entitled. But no reductions are to be made in the allowances of officers now on leave, in consequence of the leave allowances being calculated on "average salary" instead of on pay.

THE CIVIL LEAVE CODE.

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- „ II.—DEFINITIONS.
- „ III.—FURLOUGH.
- „ IV.—SPECIAL LEAVE OF ABSENCE.
- „ V.—SUBSIDIARY LEAVE OF ABSENCE.
- „ VI.—PRIVILEGE LEAVE OF ABSENCE.
- „ VII.—EXAMINATION LEAVE OF ABSENCE.
- „ VIII.—JOINING TIME.
- „ IX.—EXTENSION AND COMMUTATION OF LEAVE.
- „ X.—PAYMENT OF LEAVE ALLOWANCES.
- „ XI.—LAST-PAY CERTIFICATE.
- „ XII.—RETURN TO DUTY.
- „ XIII.—APPLICATIONS FOR LEAVE.

SCHEDULE A.—OF UNCOVENANTED OFFICERS TO WHOM THE NEW RULES APPLY.

APPENDIX.—FORMS FOR LAST-PAY CERTIFICATE.

SUPPLEMENT A.—LIEUTENANT GOVERNORS

- „ B.—MEMBERS OF COUNCIL.
- „ C.—JUDGES OF THE HIGH COURTS, &c.
- „ D.—LAW OFFICERS.
- „ E.—CHAPLAINS.
- „ F.—UNCOVENANTED OFFICERS GENERALLY.

THE CIVIL LEAVE CODE.

CHAPTER I.

PRELIMINARY.

Extent of Application.	<i>Section 1.</i> —LEAVE of absence from duty may be granted under the rules in this Code—
Covenanted Servants.	(a), to all Covenanted Civil Servants of the Crown in India, except— Lieutenant-Governors ; Ordinary Members of the Council of the Governor General, or of the Governor of Madras or Bombay ; Judges of the High Courts ;
Uncovenanted Servants.	(b), to all Uncovenanted Civil Servants of the classes enumerated in Schedule A, who either have been, or may hereafter be, appointed to the service of the Government of India by, or with the special sanction of, Her Majesty's Secretary of State for India, or who may be specially admitted to the benefit of these rules.
Servants under contract.	1. Servants under contract are not entitled to leave except in accordance with the terms of their contract. But if a servant of the class defined in clause (b) of this section is, by the terms of his contract of service, entitled to leave under the Uncovenanted Service Leave Rules, the rules referred to shall be held to be the rules in this Code. <i>Section 2.</i> —Leave of absence from duty may be granted under the rules in the Supplements to this Code— (a), to the officers excepted under Section 1 (a), (Supplements A, B. & C);
Barrister Judges.	(b), to the following officers, being barristers-at-law, or advocates of one of the High Courts of India, or of the Court of Session of Scotland, viz.,— Judges of the Chief Court of the Panjab ; First Judges of Small Cause Courts of Presidency Towns ; Recorder of Rangoon ; Secretary to the Council of the Governor General for making Laws and Regulations ; (Supplement C). (c), to Law Officers of Government (Supplement D). (d), to Chaplains (Supplement E) ;
Chaplains.	
Uncovenanted Servants.	(e), to Uncovenanted Servants other than those mentioned in Section 1 (b), (Supplement F).
Discretion of Government.	<i>Section 3.</i> —Leave of absence can never be claimed absolutely, as of right. Nothing in these rules must be understood to limit the free discretion of the Government to refuse or revoke leave of absence of any description, at any time, according to the exigencies of the public service. (1). If a Local Government, under this Section, refuse furlough to an officer of the Bengal Covenanted Civil Service, it should report the refusal for the sanction of the Government of India in the Home Department.

CHAPTER II.

DEFINITIONS.

Section 4.—In these rules—

(a) “Active service” includes, besides time spent on Active Service, duty:—

(1). Privilege leave of absence.

1. “Privilege leave” includes the corresponding leave, (then called “short leave on private affairs” and “leave on private affairs”), under the Covenanted Service Leave Rules in force before the 1st July 1868.

(2). Subsidiary leave of absence.

1. “Subsidiary leave” includes the corresponding leave, (then called “special leave”) under the Covenanted Service Rules in force before the 1st July 1868; and also preparatory leave under the Uncovenanted Service Leave Rules.

In the case of Covenanted Civil Servants, it includes also—

(3). The interval between the date of an officer's first arrival in India and the date on which he joins his first appointment.

1. The date of an officer's first arrival in India is held to have been as Arrival in India, follows:—

Before the 31st January 1868,—the date of his actual arrival in India.

From the 31st January 1868 to the 4th May 1869, inclusive,—the date on which he reported his arrival at the capital town of the Presidency to which he was attached; or if he was attached to the North-West Provinces, the Panjab, or Oudh, and had permission to come to India *via* Bombay, the date on which he reported his arrival at Bombay.

On and after the 5th May 1869,—the date on which he reports his arrival either at the seat of the Government to which he is attached, or at any other station to which he is ordered, or permitted to proceed direct.

2. If an officer does not join his first appointment within the joining time allowed him, the interval between the end of such joining time and the date on which he actually joins, is not active service.

(4). Time passed in India, out of employ, on subsistence allowance, but not on furlough.

1. If a Covenanted Civil Servant on his first arrival in India is unable, from illness, to proceed to the seat of the Government to which he is attached, or to any other station to which he is ordered, the local Government in whose jurisdiction he is, may, on medical certificate, grant to him a subsistence allowance of Rs. 250 a month, for not more than two months. Time thus spent is not active service.

(5). Leave of absence within the limits of the East India Company's Charter, which counted as service and residence under the Covenanted Service Leave Rules in force before the 8th June 1855.

(6). Leave of absence on urgent private affairs granted before the 3rd January 1863.

1. Examination leave of absence is also “active service;” provided that not more than twelve months can be so reckoned to any officer.

2. One year of leave of absence of medical certificate was reckoned as “residence” under the Covenanted Service Leave Rules in force before the 1st July 1868, but is not “active service.”

(b) “Extraordinary leave” means leave of absence granted otherwise than under the rules in this Code or its Supplements. Extraordinary leave.

Example. Leave in extension of the three years admissible under Section 7.

Continuous service.

(c) "Continuous service" and "continuous active service" mean the service, and active service, of an officer since his last return from leave of the following kinds, namely:—

in the case of a Covenanted Civil Servant, furlough or extraordinary leave, lasting more than three months;

in the case of an Uncovenanted Civil Servant, furlough, special leave, or extraordinary leave, whether more or less than three months;

or, if he have not had such leave, since the beginning of his active service.

No leave can be included in continuous service, except—

in the case of a Covenanted Civil Servant, privilege leave and special leave.

in the case of an Uncovenanted Civil Servant, privilege leave.

1. Examination leave may also be included, unless the officer have already had twelve months such leave.

Pay and salary.

(d) "Pay" means substantive pay. The term includes also the subsistence allowance of a Covenanted Civil Servant who has an officiating, but not a substantive appointment. "Salary" is the sum of pay and acting allowance.

1. Personal allowance is, for the purposes of this Code, to be taken as part of an officer's substantive pay.

2. "Salary" does not include house-rent, tentage, or travelling allowances, whether daily, monthly, or annual; nor does it include "local allowances," which are paid in full to the officer performing the duty for which they are given, no part being allowed to an absentee.

Local Government.

(e) "Local Government" includes a Department of the Government of India, a Chief Commissioner, and the Resident at Hyderabad.

CHAPTER III.

FURLOUGH.

Aggregate admissible.

Section 5.—The amount of furlough admissible to a Covenanted Civil Servant, and the aggregate amount of furlough and of special leave with allowances, admissible to an Uncovenanted Civil Servant, is limited to six years. All the rules in the Code are subject to this limitation.

Explanation.—The following leave under other rules is counted as furlough under this Section:—

In the case of a Covenanted Civil Servant,—furlough, and leave with allowances on medical certificate, under former rules.

In the case of an Uncovenanted Civil Servant,—furlough, leave with allowances on medical certificate, and leave on private affairs, under former rules or under the rules in Supplement F of this Code.

Section 6 (a.)—The amount of furlough "earned" by an officer is one-fourth of his active service.

Proviso.—Provided that, in making this calculation for an Uncovenanted Civil Servant, only half of the active service rendered by him in offices other than those included in Schedule A, shall be taken into account.

1. The whole of the active service rendered while officiating in any of the offices included in Schedule A, is to be taken into account.

(b.) The amount of furlough "due" to an officer is the Amount due,
amount which he has earned, diminished by—

First, in the case of a Covenanted Civil Servant,—

- (1) the amount of furlough which he has enjoyed under these or any former rules, except junior furlough under the rules in force before the 8th June 1855;
- (2) the excess over one year in the amount of leave with allowances on medical certificate which he has enjoyed under former rules.

Secondly, in the case of an Uncovenanted Civil Servant,—

- (3) the amount of furlough or special leave with allowances which he has enjoyed under these or any other rules;
- (4) the amount of leave on private affairs or on medical certificate with allowances which he has enjoyed under the rules formerly applicable to him.

1. Leave of the kind described in Section 4 (a 5) is not counted against an officer under this section, or under Section 5.

Proviso.—Provided that if more than two years' furlough be due to an Uncovenanted Civil Servant when he is first admitted to the benefit of these rules, the excess shall be cancelled.

Section 7 (a.)—To an officer who has rendered three years' Amount administered after 11 years' service continuous service, furlough for not more than two years may be granted as follows:—

First, on medical certificate,—unconditionally;

See Section 25, Rule 2.

Secondly, without medical certificate,—subject to these provisos—

- (1) that the furlough be due to him;
- (2) that he have rendered eight years' active service;
- (3) that the whole number of officers absent on furlough and special leave do not exceed the limit appointed by the Government of India.

1. Except on medical certificate, or on very urgent private affairs, Limit. furlough or special leave may not be granted to a Covenanted Civil Servant in Oudh, the Central Provinces, British Burmah, Ajmir, Mysore and Coorg, and the Berars, if one-fifth of the whole number of officers, Covenanted, Military, and Uncovenanted, serving in the same Commission, are already absent on furlough or special leave. In other Local Governments, it may not be granted, if one-fifth of the whole number of Covenanted Civil Servants serving under the orders of the same Local Government are already absent on furlough or special leave.

(b.) Furlough granted under this section may, on medical certificate, be extended to not more than three years.

Section 8 (a.)—To an officer who has not rendered three years' After less than 3 years' service. continuous service, furlough for not more than one year may be granted on medical certificate.

(b.) Furlough granted under this section for less than one year may, on medical certificate, be extended to not more than one year.

Section 9 (a.)—An officer on ordinary furlough has a lien Lien. on his substantive appointment, or on a substantive appointment of a like character and not less pay.

Explanation.—Ordinary furlough includes—

Ordinary furlough.

- (1) the first two years of each separate period of furlough under Section 7;

- (2) so much of furlough under Section 8 as may be due, provided the officer have rendered six months' continuous active service.

(b.) On other furlough a Covenanted Civil Servant has no lien, but an Uncovenanted Civil Servant has a lien.

1. An officer may not surrender his lien; and a local Government may not fill up substantively an appointment on which an officer has a lien without transferring the officer to another substantive appointment of not less pay. The saving which accrues to the State by paying acting allowances, instead of substantive, must be carefully secured as a set-off against the cost of leave allowances.

2. An officer may have a lien on an appointment without having actually joined it.

3. An officer on furlough has no claim to substantive promotion; but there is no objection to such promotion.

4. An officer on furlough has no lien on an acting appointment.

ALLOWANCES
On ordinary furlough.

Section 10 (a).—An officer on ordinary furlough is entitled, subject to the limitations prescribed in clauses (b) and (c) of this section, to a leave allowance equal to half the average salary which he has earned during so much of his continuous active service as is within the three years preceding the day on which he gives up office.

Provided that subsidiary leave shall not be included in active service under this section, nor periods during which an officer has been out of employ in India, otherwise than as a penalty for misconduct.

Limit.

(b.) The maximum leave allowance of a Covenanted Civil Servant on ordinary furlough is, if paid at the Home Treasury of the Government of India, £250 a quarter, and if paid in India, Rs. 833½ a month. The minimum is, if paid at the Home Treasury, £125 a quarter, or his last salary, whichever is less, and if paid in India, Rs. 416½ a month, or his last salary, whichever is less.

(c.) The maximum leave allowance of an Uncovenanted Civil Servant on ordinary furlough is, if paid at the Home Treasury of the Government of India, £200 a quarter, and if paid in India, Rs. 666⅔ a month. There is no minimum limit.

1. An officer on furlough does not forfeit his past leave allowance by resigning the service without returning to India.

On other furlough.

Section 11.—An officer on furlough, other than ordinary, is entitled, if a Covenanted Civil Servant, to subsistence allowance, and if an Uncovenanted Civil Servant, to £120 a quarter paid at the Home Treasury, or Rs. 400 a month paid in India, or to one quarter of the average salary defined in Section 10 (a), whichever is less.

Subsistence allowance.

1. The following are the rates of subsistence allowance for Covenanted Civil Servants:—

To an officer of not more than eight years' actual residence in India	Rs. 250 a month.
To an officer of more than eight, but less than twelve years' actual residence in India	„ 320 „
To an officer of twelve or more years' actual residence in India	„ 400 „

CHAPTER IV.

SPECIAL LEAVE OF ABSENCE.

Section 12.—Special leave on urgent private affairs may be granted at any time, for not more than six months : Amount admissible.

Provided that an officer who has had special leave, must render six years' active service before he can again have such leave.

1. The corresponding leave under the Covenanted Service Leave Rules in force before the 1st July 1868, is "special leave" within the meaning of this proviso.

Section 13.—An officer on special leave has a lien on his substantive appointment, or on a substantive appointment of a like character and not less pay. Lien.

See Rules under Section 9.

Section 14 (a).—For the first six months for which an officer is on special leave, whether the six months be included in the same leave or not, he is entitled to the leave allowance admissible under Section 10. Allowances.

(b.)—Thereafter he is entitled to no leave allowance.

1. The corresponding leave under the rules in force before the 1st July 1868 is "special leave" within the meaning of this section.

CHAPTER V.

SUBSIDIARY LEAVE OF ABSENCE.

Section 15 (a).—Furlough and special leave, out of India, begin on, and include, the date of the departure of the vessel in which the officer sails; and to an officer taking such leave, subsidiary leave, not ordinarily exceeding thirty days, may be granted from the day on which he gives up office, to the day before that on which his furlough or special leave begins. Amount admissible.

(b.)—Furlough and special leave, out of India, end on, and include, the date of the arrival of the vessel in which the officer returns; and to an officer coming back from such leave, subsidiary leave, not ordinarily exceeding thirty days, may be granted, from the day after that on which the vessel arrives, to the day before that on which he assumes the office to which he may be appointed.

1. Subsidiary leave may be granted to a Covenanted Civil Servant retiring from the service, to the same extent, and with the same allowances, as if he were going on furlough. To an Uncovenanted Civil Servant, such leave may be given on half pay for fourteen days, but only if it cause no additional expense to the State.

2. Subsidiary leave for more than thirty days may be granted in cases of necessity; but all such grants, and the reasons for them, must be reported to the Government of India.

3. An officer may leave India, or return to India, by any port he likes; but the dates by which the beginning and end of furlough and special leave are determined, are the date of the vessel's departure from the port where he first meets it, and arrival at the port where he quits it. For instance, an officer sailing from Calcutta in a vessel which touches at Madras, counts by the date of departure from Calcutta, and not from Madras. Port of embarkation.

4. The date of the departure of a vessel from Calcutta is held to be the date on which the pilot leaves it at sea.

Reports required.

5. An officer quitting India after subsidiary leave must report his departure to the Local Government which granted him the leave; and he must report his arrival in England to the Secretary of State.

Explanation.—An officer may take furlough or special leave partly in, and partly out of, India. But subsidiary leave is not admissible under clause (a) of this section, unless the furlough or special leave begins as furlough or special leave out of India; nor under clause (b), unless it ends as furlough or special leave out of India.

1. If an officer remains in India after the end of subsidiary leave under clause (a), his furlough or special leave will be held to have begun as furlough or special leave in India, and will be counted from the day on which he gave up office.

Leave.

Section 16. (a).—An officer on subsidiary leave under clause (a) of Section 15 has, or has not, a lien on an appointment according as he has, or has not, such lien on the first day of the leave to which it is subsidiary.

(b).—An officer on subsidiary leave under clause (b) of Section 15 has, or has not, a lien on an appointment according as he has, or has not, such lien on the day last preceding the subsidiary leave.

Allowances.

Section 17. An officer on subsidiary leave is entitled to allowances as follows:—

Ordinary furlough.

(a) If the leave immediately following, or immediately preceding, the subsidiary leave be ordinary furlough, or if it be special leave, and the officer have not had leave subsidiary to a former special leave,—the allowance admissible under Section 10, but calculated, in the case of a Covenanted Civil Servant, without limitation of maximum or minimum.

Other furlough.

(b) If the leave immediately following, or immediately preceding, the subsidiary leave, be furlough other than ordinary,—the allowance admissible under Section 11.

Special leave.

(c) If the leave be subsidiary to special leave, and the officer have had leave subsidiary to a former special leave,—no allowance.

(d) If the officer, under Section 24, have ceased to have a lien on a substantive appointment,—subsistence allowance in the case of a Covenanted Civil Servant, and no allowance in the case of an Uncovenanted Civil Servant.

Privilege leave allowance.

1. The corresponding leave under the Covenanted Service Rules in force before the 1st July 1868 is special leave within the meaning of this section.

2. An officer may draw allowances as if he were on privilege leave, for any part of his subsidiary leave under clause (a) of Section 15, for which, if he were not going on furlough or special leave, privilege leave would be admissible to him.

CHAPTER VI.

PRIVILEGE LEAVE OR ABSENCE.

A. SERVICE. ABSENCE.

Section 18.—Privilege leave may be granted as follows:—

After eleven months' uninterrupted duty,—for not more than one month.

After twenty-two months' uninterrupted duty,—for not more than two months.

After thirty-three months' uninterrupted duty,—for not more than three months.

1. To Uncovenanted Judicial and Educational Officers, whose duties are not continuous, and who enjoy regular vacations, during which they are allowed to be absent from duty, privilege leave is not admissible except in case of urgent necessity. Officers who have vacations.

2. The Local Government may, with the sanction of the Government of India, impose similar restrictions in the case of Covenanted Officers.

3. Before privilege leave can be granted to an officer, he must record a declaration that he has no intention of retiring or of taking furlough, special leave, or leave on private affairs or medical certificate, within three months of his return to duty. Though not absolutely debarred by this declaration from applying to retire or to take such leave within the three months, he should, if he does so, explain fully his change of mind. Declaration required.

4. Time spent on subsidiary leave does not qualify for privilege leave. But if an officer returning from leave be, solely for the convenience of the Local Government, and not for any fault of his own, prevented from joining an appointment on which he has a lien, or if he be kept out of employ on subsistence allowance, then duty qualifying for privilege leave begins on the day on which he presents himself to the Local Government ready for duty. Qualification.

5. When an officer is first appointed to the public service, duty qualifying for privilege leave does not begin until he takes charge of a particular office.

6. "Examination-leave" may, if the examination for which it was granted be successfully passed, count as duty qualifying for privilege leave, unless the officer have already had twelve months' such leave.

7. Suspension as a penalty for misconduct is an interruption of duty within the meaning of this section.

8. If an officer remains absent after the end of examination-leave or of joining-time, the period of absence cannot count as duty qualifying for privilege leave, and unless the absence is accounted for to the satisfaction of the Local Government, it is an interruption of duty within the meaning of this section.

Section 19. (a).—If less than the whole amount of privilege leave admissible under Section 18 be at first granted, the rest may be granted afterwards, either at one time, or in instalments: Instalments.

Provided that no privilege leave may be granted under this clause after less than six months' uninterrupted duty.

1. Officer absent on privilege leave has been recalled to duty on public grounds, the next instalment of the leave may be granted without reference to this proviso.

(b) Duty qualifying for fresh privilege leave begins at the end of the leave first granted; and further leave under clause (a) of this section, though not counting as duty, does not interrupt duty for fresh privilege leave.

(c) Fresh privilege leave, if admissible under Section 18, may be granted in combination with leave under clause (a) of this section:

Provided that no length of duty can, under any circumstances, qualify for more than three months' privilege leave.

Section 20.—An officer on privilege leave has a lien on his substantive appointment. He has also a lien on his officiating appointment, so long as it is not resumed by an officer having a superior lien on it.

ALLOWANCES.

Section 21.—An officer on privilege leave is entitled to a leave allowance equal to the pay or salary which he would earn if he held or officiated in the appointment on which he has a lien.

1. If privilege leave is granted to an officer who holds an appointment sanctioned only for a limited time, and for a special purpose, he is not entitled, during privilege leave, to any special allowance attached to the appointment.

Acting allowances.

2. If an officer on privilege leave obtains officiating promotion which, were he on duty, would, without involving any increase or change of duties or responsibility, entitle him to acting allowance or increased acting allowance, he is entitled to the acting allowance, or increased acting allowance, from the date of such promotion.

3. An officer on privilege leave is entitled to acting allowance, even though another officer be appointed to act for him.

4. If an officer, who has been temporarily promoted from a lower to a higher officiating appointment, takes privilege leave on being relieved of the latter, and the Local Government declares that, on being so relieved, he has reverted to the lower officiating appointment, his allowances on leave shall be calculated as if he had rejoined it.

house-rent.

5. In Bombay, an officer on privilege leave may draw the house-rent or tentage attached to his appointment, if he places his house or tent at the disposal of the officer, if any, who officiates for him. The officiating officer cannot draw the house-rent or tentage attached to the same appointment. But if the officiating officer, for a reason which the Local Government considers sufficient, refuses the accommodation placed at his disposal, the allowance is to be drawn by him and not by the absentee.

CHAPTER VII.

EXAMINATION-LEAVE OF ABSENCE.

Examination-leave.

1. A Covenanted Civil Servant, who is a candidate for one of the rewards offered for the study of Oriental Languages, may be allowed leave for one month for the purpose of being examined.

2. If he pass the examination, he may be allowed similar leave for another month.

3. An officer on examination-leave has a lien on his appointment (substantive or officiating), and is entitled to leave allowance, as if he were on privilege leave.

CHAPTER VIII.

JOINING-TIME.

[The rules in this Chapter apply to all officers in civil employ.]

1. Joining-time is the time allowed to an officer to proceed from one station to another when his appointment is changed, or when, being unemployed, he is appointed to any office. An officer is held to be on duty during joining-time, if he is entitled to allowances.

Allowance of travelling.

2. Joining-time is allowed as follows:—

For that part of the route for which railway is available,—one day for every hundred miles.

For that part of the route for which steamer is available,—one day for every hundred miles, or such longer time as the steamer may actually occupy.

Where neither railway nor steamer is available,—one day for every ten miles.

And six days in addition to the whole thus calculated.

Sundays are excluded in the calculation of joining-time.

3. The full joining-time is allowed only if it is spent *bona fide* in preparation for the journey or in progress from one station to another; and no more than three months may be given under any circumstances. The Government also, which orders a transfer, may limit the duration of joining-time.

4. When an officer, after giving over charge of his office at one station on transfer or reversion to another, takes privilege or examination-leave before joining the office to which he has been transferred, or to which he has reverted; or when an officer, while on privilege or examination-leave, is transferred to a station other than that from which he took leave,—he is entitled to joining time in addition to his privilege or examination-leave. The joining-time of an officer transferred during privilege or examination-leave, will be counted from his old station, or from the place where he received the order of transfer, whichever is nearer to his new station. When leave intervenes.

5. An officer, the head quarters of whose office are not fixed at one station, must, on the expiry of leave, rejoin his office wherever either the head quarters of the office or his *locum tenens* may actually be, provided that the Government or other authority by whom the leave was granted, may, for any public reason, permit or require the officer to rejoin elsewhere.

6. If an officer, during transit from one appointment to another, obtains furlough on medical certificate (with or without subsidiary leave prefixed), he will be allowed only the joining-time calculated for the journey from his old station to the furthest place to which he has proceeded on his route to his new station.

7. Except in the case mentioned in the next rule, an officer draws *allowances* during joining-time the following allowances:—

(a) First, as regards pay,—

the pay which he drew in his old appointment, or that which he draws in his new, whichever is less.

(b) Second, as regards acting allowance:—

(1) if transferred from an officiating appointment to an appointment, officiating or substantive, of not less salary,—the acting allowance of his old appointment;

(2) if, after being promoted from a lower to a higher officiating appointment with retention of lien on the lower one, he is relieved of the higher and returns to the lower officiating appointment, or to another appointment, officiating or substantive, of not less salary,—the acting allowance of the lower officiating appointment;

(3) Provided that no officer can draw acting allowance for any appointment after any one having a superior lien on it has resumed it.

8. An officer who has no substantive appointment, and is not in the Covenanted Civil Service or the Army, is not entitled to any allowance during joining-time; but if such an officer, while officiating in an office, is transferred to another office in the same department, and under the same Local Government, the Local Government may allow him to draw, during his transit, the allowance to which he would be entitled under Rule 7.

Illustration.—A, who has no substantive appointment, but is officiating as Sub-Registrar of Assurances in Bardwan, is appointed to officiate as Deputy Magistrate and Deputy Collector in Rajshahye, and subsequently transferred to officiate as Deputy Magistrate and Deputy Collector in Patna. A is not entitled to any allowance during his transit from Bardwan to Rajshahye, but he may be allowed by the Local Government to draw, during his transit from Rajshahye to Patna, the allowance to which he would be entitled under Rule 7.

CHAPTER IX.

EXTENSION AND COMMUTATION OF LEAVE.

Extension and
Commutation.

Section 22. Except as provided in Section 15, no kind of leave can be granted in continuation of any other kind; but any leave may be retrospectively changed for any other kind or amount of leave which might at first have been granted:

Provided that the grant, or extension of furlough, under this rule (otherwise than on medical certificate), is subject to Proviso 3 in Section 7 (a).

1. Except by the Secretary of State, leave cannot be changed or extended without the permission of the Local Government which originally granted it.

2. Examination-leave may be granted in continuation of privilege leave, but no kind of leave, except furlough on medical certificate, can be granted in continuation of examination-leave.

3. When privilege leave is, on medical certificate, retrospectively changed for furlough out of India, so much of the leave passed before the departure of the vessel in which the officer sails, may be treated as subsidiary leave under clause (a) of Section 15, as might have been granted as subsidiary leave, if the officer had originally obtained furlough, and not privilege leave.

CHAPTER X.

PAYMENT OF LEAVE ALLOWANCES.

[The rules in this Chapter apply to all officers in civil employ.]

Allowances how payable.

Section 23 (a). Leave allowances are payable in India after the end of each month; but an officer on furlough or special leave out of India may, at his option, take payment at the Home treasury of the Government of India.

1. An officer quitting India on furlough or special leave must take with him a last-pay certificate, whether he intends to draw his allowances in England or not. For rules, see next Chapter.

Treasury forms.

2. A gazetted officer may draw his allowances at any treasury in India. If he signs the bill himself, he must either appear in person at the place of payment, or must furnish a life-certificate by a Covenanted Civil Servant, a Magistrate, a Notary, a Banker, or a Minister of Religion. If he draws the allowances through an authorised agent, the agent must either furnish a life-certificate as above, or must execute a bond to refund over-payments. A life-certificate may be given periodically, a bond being given to cover intermediate payments not supported by the life-certificate.

(Forms of life-certificate may be procured at the India Office, London).

3. A non-gazetted officer can draw his leave allowances only at the treasury whence his salary is disbursed, and under the signature of the head of the office to which he is attached; this officer is responsible for any over-charges, and no other security is required.

Exchange with England.

(b). If payment be taken at the Home treasury, it is made quarterly, and rupees are converted into sterling at the rate of exchange fixed, for the time being, for financial transactions between the Imperial and the Indian treasuries.

1. If an officer's contract of service contains a stipulation to the effect that "a pound sterling shall be considered equal to and calculated after the rate of ten rupees," his leave allowances shall be converted into sterling at that rate.

CHAPTER XI.

LAST-PAY CERTIFICATE.

(The rules in this Chapter apply to all officers in civil employ.)

1. No officer (unless he has been newly appointed to the service of Government), can begin to draw pay or allowances at any treasury in India or at the Home treasury of the Government of India, without producing a last-pay certificate from the treasury where his pay or allowances were last disbursed, or from the Accountant General within whose jurisdiction that treasury is.

2. An officer must, if possible, appear personally at the office where his last-pay certificate is completed.

3. The following are the rules and forms prescribed for the issue of last-pay certificates in India.

The cases in which these certificates are given are thus classified:—

Case I.—To an officer proceeding on leave to Europe and embarking at a port in the presidency or province in which he is employed;

Case II.—To an officer proceeding on leave to Europe and embarking at a port in another presidency or province;

(a) If he be employed at, or have to pass through, the station of the Accountant General of his presidency or province;

(b) If he be not employed at, and have not to pass through, that station;

Case III.—To an officer proceeding on leave from one place in India to another, whether the two places are or are not within the same presidency or province;

Case IV.—To an officer proceeding on duty from one presidency or province to another;

Case V.—To an officer proceeding on duty from one place to another in the same presidency or province.

The rules for each of these cases are as follows:—

CASE I.

The Accountant General should give the officer a certificate in Form A, Appendix B, and, save in the cases below excepted, forward a duplicate certificate, in the same form, to the Local Government for transmission to the Secretary of State.

Officer embarking in his own presidency.

Exceptions.—1. If the officer embark at a port in British Burmah, the Accountant General should forward the duplicate form direct to the Financial Department of the Government of India for transmission to the Secretary of State.

2. If the officer embark at Calcutta, the Accountant General should, in like manner, forward the duplicate form to the Financial Department after filling up the blanks in the pilot's certificate at its foot.

CASE II (a).

The Accountant General should pay the officer* his allowances up to the date of his departure from his (the Accountant General's) station, and should give him a certificate in Form B, Appendix B, leaving the 5th, 7th, and 8th spaces blank, and send a duplicate, after signing the letter on the reverse, to the Accountant General, or (if there be no Accountant General) to the officer in charge of the treasury at the port at which the absentee intends to embark for Europe. The Accountant General or Treasury Officer at the port of embarkation should follow the instructions in the letter addressed to him, and return the original form to the officer. If he be an Accountant General, he should forward the duplicate to the Local Government for transmission to the Secretary of State, and address a letter in the Form E, Appendix B, to the Accountant General of the officer's presidency; but if he be a Treasury Officer, he should forward the duplicate to the Accountant General of his own presidency, who will forward it to the Local Government for transmission to the Secretary of State, and address a letter in the Form F, Appendix B, to the Accountant General of the absentee's presidency.

Officer embarking in another presidency.

* The officer, if he be not employed at the Accountant General's station, should bring a last-pay certificate, in a form similar to Form M, from the officer in charge of the treasury where his salary was last disbursed.

CASE II (b).

The Accountant General should send to the officer a certificate in Form C, Appendix B, leaving the 5th, 7th, and 8th spaces blank, and forward a duplicate to the Accountant General or Treasury Officer at the port at which the officer intends to embark for Europe. Before the officer's departure from his station, the officer in charge of the treasury from which he last drew pay should fill up and attest the certificate at the end of the original Form C. The Accountant General or Treasury Officer at the port at which the officer intends to embark should follow the instructions in the letter to his address on the back of Form C, and after copying the entries and signature from the certificate at the end of the original form into the duplicate, should return the original form to the officer. If he be an Accountant General, he should forward the duplicate certificate to the Local Government for transmission to the Secretary of State, and forward a copy of the certificate at the end of the form to the Accountant General of the absentee's presidency, with a letter in the Form G, Appendix B; but if he be a Treasury Officer, he should forward the duplicate Form E to the Accountant General of his own presidency, who will send it to the Local Government for transmission to the Secretary of State, and forward a copy of the certificate at the end of the form to the Accountant General of the absentee's presidency, with a letter in the Form H, Appendix B.

But in the case of a Covenanted Civil Servant, or a Military Officer in civil employ, or an Uncovenanted Civil Servant of the class as specified in Section I (b) of the Code, if the officer's appointment have been changed within the period, on his average salary for which the leave allowance is to be calculated, the rate of leave allowance will sometimes depend on the date on which he may make over charge of his office, and the Accountant General may not be aware of that date at the time the last-pay certificate is prepared. In such cases, the Accountant General should send to the officer a document in the Form D, Appendix B, leaving the 5th, 6th, 8th, and 9th spaces on the face of the form blank, and should forward a duplicate of it to the Accountant General or Treasury Officer at the port at which the officer intends to embark. Before the officer's departure from his station, the officer in charge of the treasury from which he last drew pay should fill up the 6th space on the face of the original form, and fill up and attest the certificate at the end of that form. The Accountant General or Treasury Officer at the port at which the officer intends to embark should follow the instructions in the letter to his address on the back of the form, and having copied in the duplicate form the entry in the 6th space on the face of the original form and the entries and signature in the certificate at the end should return the original form to the absentee. If he be an Accountant General, he should forward the duplicate form to the Local Government for transmission to the Secretary of State, and send a copy of the certificate at the end of the form to the Accountant General of the absentee's presidency with a letter in the Form K, Appendix B; but if he be a Treasury Officer, he should forward the duplicate Form D to the Accountant General of his own presidency, who will send it on to the Local Government for transmission to the Secretary of State, and forward a copy of the certificate at the end of the Form D to the Accountant General of the absentee's presidency with a letter in the Form L, Appendix B.

CASE III.

Proceeding on leave to another place in India.

The Accountant General will give the officer a certificate in Form A, Appendix B; but if the officer is proceeding to a place within the same presidency or province, the tenth space in the form may be left blank.

CASE IV.

Proceeding on duty to another Province.

The officer should obtain a certificate in the Form M, Appendix B. If he be employed at the station of the Accountant General of his presidency, the certificate should be given by that officer. If he have to pass through that station on his way to his new presidency, the certificate should be given by the officer in charge of the treasury from which he last drew pay and countersigned by the Accountant General. If he be not employed at, and have not to pass through, the Accountant General's station, the certificate should be given by the officer in charge of the treasury from which he last drew pay, and a duplicate of it should be forwarded by the Treasury Officer to the Accountant General for countersignature and transmission to the Accountant General of the transferred officer's new presidency.

CASE V.

The officer should obtain a last-pay certificate in Form M from the officer ^{To another place in the} in charge of the treasury from which he last drew pay. ^{same Province,}

CHAPTER XII.

RETURN TO DUTY.

Section 24. An officer who remains absent after the end of ^{Overstay of leave,} his leave is entitled to no allowance for the period of such absence, and he ceases to have a lien on any appointment, if his leave was furlough, immediately, and, if it was special or privilege leave, after a week.

1. An officer on furlough or special leave in Europe may not return to ^{Permission to return to} India without obtaining the permission of the Secretary of State. ^{duty.}

2. The grant by the Secretary of State to an officer on leave of permission to return to duty by a particular steamer, is equivalent to an extension of leave without prejudice to the officer's appointment until the date the steamer arrives.

3. A gazetted officer returning to duty must report his return to the Local Government. An officer of the Bengal Covenanted Civil Service returning from furlough must report his return to the Government of India also.

4. An officer permitted to return to duty before the end of his leave should have the unused part of his leave formally cancelled by the authority which granted it; but this is not necessary if his return from leave is separately notified in the Gazette.

5. The Local Government may exempt an officer from loss of appointment under this section, if it considers that his default was due to circumstances beyond his control.

6. If the appointment of an officer is changed during furlough or ^{Change of appointment} special leave out of India, or upon his reporting his return, he must join his ^{during furlough,} new appointment within the subsidiary leave allowed him. Nothing in excess of the allowances admissible for subsidiary leave can be passed to him until he joins his new office.

7. If the appointment of an officer is changed during furlough or special leave in India, he must join his new appointment within the leave. But the Local Government may give him joining-time, if he have not had sufficient notice of the change.

8. An officer the head quarters of whose office are not fixed at one station must, at the end of his leave, rejoin his office wherever either the head quarters of his office or his *locus tenens* may actually be; but the Government or other authority which granted the leave may, for public reasons, permit or require the officer to rejoin elsewhere.

9. An officer begins to draw pay and acting allowance from the day on which he assumes the office (substantive or officiating) to which he may have been appointed, or on which he may have a lien. But if his leave or joining-time end on a Sunday or holiday, and he take charge on the first working day after such Sunday or holiday, his assumption of office and the re-arrangement of appointments (if any), consequent thereon, shall be held to have taken place on the day after that on which his leave ended: Provided that such re-arrangement (if any) does not involve the transfer of any officer to another station, or the formal appointment of any officer to a new office.

10. If charge of an office is transferred after noon, the transfer does not affect allowances till the next day.

CHAPTER XIII.

APPLICATIONS FOR LEAVE.

Applications for leave.

Section 25. Applications for leave are to be submitted to the Local Government, which will deal with them in such manner as the Governor General in Council may prescribe.

1. (a). When an officer applies for leave, he should distinctly state under what section of these rules he wants it, and should show that he is entitled to it under that section.

(b). Local Governments may grant leave under the rules to officers serving under their orders. Before granting the leave, they should obtain report of the Accountant General as to the applicant's title to it.

(c). A Local Government granting leave to an officer of the Bengal, Madras, or Bombay Covenanted Service serving out of his own presidency, should inform the Government of India, Madras, or Bombay as the case may be.

(d). The Local Governments should, at the end of each quarter, submit to the Home Department of the Government of India a statement of officers of the Bengal Covenanted Civil Service absent on furlough or special leave (including subsidiary leave) granted by them. A register prepared from these statements is kept in the Home Department, and is published quarterly in the *Gazette of India*.

Medical certificates.

2. (a). Applications from officers in India for leave, or extension, or commutation of leave on medical certificate, must be accompanied by a medical certificate in the following form:—

I, A. B., Surgeon at, or of, _____, do hereby certify that C. D., of the _____ Service, is in a bad state of health, and I solemnly and sincerely declare that, according to the best of my judgment, a change of air is essentially necessary to his recovery, and do therefore recommend that he may be permitted to proceed to sea [or to such place as the Surgeon may think proper, expressing it in the certificate].

(b). The applicant must (unless the state of his health absolutely prevent it) present himself, with two copies of the statement of his case, before the Medical Board at any of the presidency towns, and obtain their certificate as follows:—

We [or I] do hereby certify that, according to the best of our [or my] professional judgment, after careful personal examination of the case, we [or I] consider the state of health of C. D. to be such as to render leave of absence for a period of blank absolutely necessary for his recovery.

(c). An officer serving in Burmah need not appear at a presidency town, but must obtain the certificate from a Medical Board composed of the Deputy Inspector General of Hospitals, and the two next senior medical officers, at Rangoon.

(d). If the officer is going on leave out of India, he should take with him one copy of his case.

(e). If the applicant for an extension or commutation of leave on medical certificate be residing out of India, and within 20 miles of London, he must produce a certificate from the Medical Board attached to the India Office, showing the necessity for the extension or commutation. If he be residing beyond that distance from London, certificates in the second of the above forms must be produced from two medical practitioners; but he is liable to be called upon to produce other evidence.

3. Unless specially otherwise ordered, leave must begin within 33 days of the date on which it was granted.

4. No-demand certificates are not required from officers going on leave except in the Public Works Department.

Section 26. If under the operation of Proviso 3, Section 7 (a) *Priority of claim.* the applications for furlough (including those under Section 22) cannot all be complied with, furlough will be granted in the following order:

First.—To those applicants to whom most furlough is due;

Secondly.—Of two or more applicants to whom the same amount is due, to him who has rendered longest continuous active service;

Thirdly.—Of two or more such applicants who have rendered the same continuous active service, to the senior.

SCHEDULE A.

REFERRED TO IN SECTION 1(b).

Officers holding substantive appointments, such as are usually held by Covenanted Civil Servants, or Commissioned Officers of the Army; or any of those specified in the following list:—

LAND REVENUE.—Officers of the Settlement Department above the rank of Deputy Collector, or Extra Assistant Commissioner.

FOREST.—Assistant Conservators and officers of higher rank.

CUSTOMS.—Commissioner, Deputy Commissioner and Collectors of Inland Customs, Deputy and Assistant Commissioners of Sea Customs.

OPIMUM.—Sub-Deputy Opium Agents.

POST OFFICE.—Presidency Post Masters, Chief Inspectors, and officers of higher rank.

TELEGRAPH.—Assistant Superintendents and officers of higher rank.

ADMINISTRATION.—Assistant and Under Secretaries to Government, Superintendent of Government Printing.

SURVEY.—Trigonometrical, Topographical, and Revenue.—Assistant Surveyors and officers of higher rank.

Geological.—Officers on the graded list.

FINANCIAL.—Officers of 5th and higher grades.

JUDICIAL.—Judges of the Chief Court of the Panjah (not being Barristers). Judges and Registrars of Presidency Small Cause Courts. Civil Judges in Oudh. Magistrates of Police in Presidency Towns. Registrars of High Courts. Clerks of the Crown.

REGISTRATION.—Inspectors General of Registration.

POLICE.—District Superintendents and officers of higher rank.

MARINE.—Master Attendants, Deputy and Assistant Master Attendants.

EDUCATION.—Officers on the graded list.

MEDICAL.—Uncovenanted Medical Officers graded in the Notification of the Financial Department, No. 2295, dated 25th April 1867.

POLITICAL.—Assistant Political Agents.

PUBLIC WORKS.—Assistant Engineers of the 3rd grade and officers of higher rank. Assistant Controllers of Accounts and officers of higher rank.

APPENDIX.

FORMS FOR LAST PAY CERTIFICATE.

[In filling up these forms :—

(1.) Allowances should be stated in rupees a month, and not in pounds a year, and in entering "the rate of absentee allowance," it should be stated, in the first place, without reference to the maximum or minimum applicable, and then if a maximum or minimum applies, or if the allowance is such that a future change in the official rate of exchange may render a maximum or minimum applicable, the words should be added "subject to a maximum (or minimum) of, &c."

(2.) In Forms A, B, C, and D, the presidency to which an officer belongs should be stated in the title, and the presidency or province in which he is employed should be stated under the first heading.

(3.) In the heading "source from which, &c.," the term "Indian Revenues" should be used in all certificates intended to be sent to England, as the term "Imperial Revenues" has there a different signification. If the allowance is not chargeable finally to the Government of India, the Local Administration or Fund from which it is recoverable must be expressly stated].

FORM A.

LAST-PAY CERTIFICATE OF *(title and name)* OF THE *(Corps or Service)* PROCEEDING ON *(nature and period of leave)* TO *(place)*.

1. Government under which employed ... 1.
2. Substantive appointment ... 2.
3. Acting appointment, if any ... 3.
4. Period of leave ... 4.
5. Date of commencement of leave ... 5.
6. Rate of absentee allowance and place of payment. ... 6.
7. Date from which first payment is to be made. ... 7.
8. Amount, if any, paid in advance ... 8.
9. Source from which absentee allowance is payable. ... 9.
10. Period for, and terms on, which leave may be extended or commuted. ... 10.

(Place) the *(date)*.

(SIGNATURE)

Accountant General.

NOTE.—In the case of officers on other than privilege leave embarking for Europe at Calcutta, the entry in the 5th and 7th spaces should be—"The date of the pilot quitting the vessel as certified below;" and the certificate below should be in the following form :—

"This is to certify that *(title and name)* is a passenger on board the *(name of vessel)* proceeding to *(destination)*, and left by me at sea this day."

(Place) the *(date)*.

(SIGNATURE)

Pilot.

FORM B.

(Obverse.)

LAST-PAY CERTIFICATE OF (*title and name*) OF THE (*Corps or Service*) PRECEDING ON (*nature of leave*) TO EUROPE.

1. Government under which employed ... 1.
2. Substantive appointment ... 2.
3. Acting appointment, if any ... 3.
4. Period of leave ... 4.
5. Date of commencement of leave ... 5.
6. Rate of absence allowance and place of payment. 6.
7. Date from which first payment is to be made. 7.
8. Amount, if any, paid in advance ... 8.
9. Source from which absence allowance is payable. 9.
10. Period for, and terms on, which leave may be extended or commuted. 10.

(SIGNATURE)

Accountant General.

(Place) the (date).

Certified that the above-named officer appeared before me on this date, that he stated his intention of embarking for Europe on the (*name of vessel*) which leaves this port on the (*date*), that he drew an (or no) advance of salary, and that the 5th, 7th and 8th spaces in the above certificate have been filled up by me accordingly.

(SIGNATURE)

Accountant General or Collector.

(Place) the (date).

(Reverse.)

FROM

THE ACCOUNTANT GENERAL,

(Place),

To

THE ACCOUNTANT GENERAL (OR COLLECTOR) OF

(Name of port of embarkation).

Dated (place) the (date).

Sir,

I HAVE the honor to request that when (*title and name of absentee*) produces this letter, you will pay him at the rate of ——— per month from the (*date of departure from Accountant General's station*) to the day not later than the (*date of expiry of subsidiary or preparatory leave*) preceding his departure from (*name of port of embarkation*), that you will grant him an advance of ——— if required, and will fill up the certificates on the reverse accordingly. The date to be shown in the 5th and 7th spaces of the last-pay certificate is that of (*title and name*)'s departure from (*name of port of embarkation*).

(Place) the (date).

I have, &c.,

(SIGNATURE)

Accountant General,

(place)

FORM C.

(Obverse.)

LAST-PAY CERTIFICATE, &c., (as in form B).

(Reverse.)

FROM

THE ACCOUNTANT GENERAL,

(Name of absentee's presidency).

To

THE ACCOUNTANT GENERAL (OR COLLECTOR) OF

(Name of port of embarkation).

Dated (place) the (date).

SIR,

I HAVE the honor to request that when (*title and name of absentee*) produces this letter, you will pay him at the rate of ——— a month, less the deductions shown in the margin, from the date up to which he last drew salary from the ——— treasury to the date

on which he may make over charge of the office of ——— as

shown below, and at the rate of ——— a month for the period not exceeding (*maximum of subsidiary or preparatory leave*) from the date on which he may make over charge of that office to the day preceding his departure from (*name of port of embarkation*), that you will grant him an advance of ——— if required, and fill up accordingly the certificates on the reverse. The date to be shown in the 5th and 7th spaces of the last pay certificate is that of (*title and name of absentee*)'s departure from (*name of port of embarkation*).

I have, &c.,

(SIGNATURE)

Accountant General.

(*Title and name of absentee*) received his salary from the ——— treasury at the rate of ———, less the deductions shown in the margin up to the ———, and to no later date. He made over charge of the office of ——— on the fore (or after) noon of the ———

(Place) the (date).

Collector of ———

FORM D.

(Obverse.)

LAST-PAY CERTIFICATE OF (*title and name*) OF THE (*Corps or Service*) PROCEEDING ON (*nature of leave*) TO EUROPE.

1. Government under which employed ...	...	...	1.
2. Substantive appointment...	...	...	2.
3. Acting appointment, if any ...	...	...	3.
4. Period of leave ...	...	...	4.
5. Date of commencement of leave ...	...	...	5.
6. Rate of absentee allowance ...	...	...	6.
7. Place of payment ...	...	...	7.
8. Date from which first payment is to be made ...	...	...	8.
9. Amount, if any, paid in advance ...	...	...	9.
10. Source from which absentee allowance is payable ...	...	...	10.
11. Period for, and terms on, which leave may be extended or commuted.	...	...	11.

NOTE.—(*Title and name*)'s pay and acting allowance for the three years preceding (or for the period from the ——— to) this date, exclusive of periods of absence on other than privilege leave, were—

			R.	A.	P.
Rs.	a month from the (<i>date</i>) to the (<i>date</i>)	...	...	0	0
Rs.	a month from the (<i>date</i>) to the (<i>date</i>)	...	...	0	0
Total			...	0	0

The rate of absentee allowance admissible to him is half his monthly average pay and acting allowance for the three years preceding (or for the period from the ——— to) the date on which he may make over charge of his office, exclusive of periods of absence on other than privilege leave, provided that the allowance does not exceed ——— * or fall short of ———.

(Place) the (*date*).

(SIGNATURE)

Accountant General.

Certified that the above-named officer appeared before me on this date; that he stated his intention of embarking for Europe on the (*name of vessel*) which leaves this port on the (*date*); that he drew an (or no) advance of salary; and that the 5th, 8th, and 9th spaces in the above certificate have been filled up by me accordingly.

(Place) the (*date*).

(SIGNATURE)

Accountant General or Collector.

(Reverse.)

FROM

THE ACCOUNTANT GENERAL,

(*Name of absentee's presidency*),

TO

THE ACCOUNTANT GENERAL (OR COLLECTOR) OF

(*Name of port of embarkation*),

Dated (*place*) the (*date*).

SIR,

I HAVE the honor to request that when (*title and name of absentee*) produces this letter, you will pay him at the rate of ——— a month, less the deduction shown in the margin, from the date up to which he last drew salary from the
 Rs. A. P. ——— treasury to the date on which he may make over charge of the office of ——— as shown below, and at the rate of half his monthly average pay and acting allowance as shown below for the period not exceeding (*maximum of subsidiary or preparatory leave*) from the date on which he may make over charge of that office to the day preceding his departure from (*name of port of embarkation*); that you will grant him an advance of ———, if required, and fill up accordingly the certificates on the reverse. The date to be shown in the 5th and 7th spaces of the last-pay certificate is that of (*title and name of absentee*)'s departure from (*name of port of embarkation*).

I have, &c.,

(SIGNATURE)

(*Title and name of absentee*) received his salary from the ——— treasury, at the rate of ———, less the deduction shown in the margin up to the ———, and to no later date. He made over charge of the office of ——— on the fore (or after) noon of the ———. His average monthly pay and acting allowance for the three years preceding (or for the period from the ——— to) the date on which he made over charge of his office is Rs. ———, and the 8th space in the certificate on the face of this form has been filled up accordingly.

(Place) the (*date*).

Collector of

Accountant General.

FORMS E, F, G, H, K, L.

These forms are not reprinted; they will be found in the *Gazette of India*, as follows:

Form E is the same as Form C	D	} Printed with Resolution No. 409, dated 7th May 1869, in <i>Gazette of India</i> , 15th May 1869, pages 959 and 960.
" F " " "	F	
" G " " "	G	
" H " " "	B	} Printed with Resolution No. 3904, dated 11th October 1869, in <i>Gazette of India</i> , 23rd October 1869, page 406.
" K " " "	C	
" L " " "		

FORM M.

Last-pay certificate of (*title and name*) of the (*corps or service*) proceeding to (*place*) to join the appointment of _____ or to officiate as _____ or on duty.

_____ has drawn pay as _____, at the rate of _____ a month, and acting allowance as _____, at the rate of _____ a month, less the deductions shown below, up to the (*date*). He made over charge of the office of _____ on the fore (*or after*) noon of the _____.

<i>Deductions.</i>		Rs.	A.	P.
_____	...	0	0	0
_____	...	0	0	0
_____	...	0	0	0
		0	0	0

SUPPLEMENT A.

LIEUTENANT-GOVERNORS.

Leave on medical certificate for not more than six months may be granted to a Lieutenant-Governor. A Lieutenant-Governor is not entitled to any other leave.

SUPPLEMENT B.

MEMBERS OF COUNCIL.

The leave admissible to an Ordinary Member of the Executive Council of the Governor General, or of the Governor of Madras or Bombay, is regulated by Act of Parliament, Section 26 of 24 and 25 Vic., cap. 67.

Section 26.—It shall be lawful for the Governor General in Council, or Governor in Council of either of the presidencies, as the case may be, to grant to an Ordinary Member of Council leave of absence, under medical certificate, for a period not exceeding six months, and such member, during his absence, shall retain his office, and shall, on his return and resumption of his duties, receive half his salary for the period of such absence; but, if his absence shall exceed six months, his office shall be vacated.

SUPPLEMENT C.

JUDGES OF HIGH COURTS AND CERTAIN LEGAL AND JUDICIAL OFFICERS.

*Regulations by the Secretary of State in Council of India under the provisions of 24 & 25 Victoria, cap. 104, section 6, respecting the furloughs * * * of the Chief Justices and Puisne Judges of the High Courts of Judicature for the Bengal Division of the Presidency of Fort William, Madras, Bombay, and the North-Western Provinces; and regulations by the Secretary of State in Council respecting the furloughs and leaves of absence of certain other Legal and Judicial Officers.*

* * * * *

Definitions.

I.—In the following rules, “actual service” includes the period during which a Judge is carrying on his duties in a High Court, also periods spent on privilege and subsidiary leave, and periods of vacation during which the Judge is not on “furlough or extraordinary leave.”

“Extraordinary leave” means any leave granted otherwise than under these rules.

Furlough.

II.—One year’s furlough shall be placed to the credit of each Judge after the completion of every four years of actual service.

III.—Except under Rules VI and VII, no furlough shall be granted until at credit under Rule II.

Provided that any Judge who may have been already in the service of the Government at the time of taking office in the High Court, and who was at that time entitled, under the rules applicable to the branch of the service to which he belonged, to furlough, without medical certificate, may be granted furlough for a term not exceeding that to which he was so entitled upon the condition that such furlough shall not be taken until the completion of two years’ actual service in the High Court, and shall not exceed one year.

IV.—Except under Rule VII, furlough shall not be repeated until after the completion of three years’ actual service from the date of the last return from furlough or extraordinary leave.

Note.—The words “furlough or extraordinary leave” in the above rule mean furlough under these rules or extraordinary leave granted to an officer since he has been a Chief Justice or Judge of a High Court.

V.—The maximum term of furlough to be taken at any one time shall be fifteen months.

VI.—Under medical certificate, furlough may be granted before it is at credit under Rule II.

VII.—On urgent private affairs, furlough may be granted before it is at credit under Rule II, and although three years of actual service have not been completed since the last return from furlough or extraordinary leave.

Provided that furlough under this section shall not exceed six months, and shall be granted only once during the whole period of a Judge's service in the High Court.

VIII.—The aggregate amount of all furlough which can be granted to a Judge during the whole period of his service in the High Court shall not exceed two years and a half.

IX.—Furlough taken in India shall be reckoned from the date of the Judge's quitting his office to the date of his return thereto. Furlough taken out of India shall be reckoned from the date of embarkation to the date of return.

In the event of the furlough being taken partly in India, and partly out of India, the commencement and termination of the furlough shall be respectively determined by the above rules, according as the furlough begins or ends in or out of India.

X.—For the interval elapsing between the date of quitting his office and the commencement of furlough out of India, and between the termination of furlough out of India and resuming his office, a Judge may be allowed subsidiary leave not ordinarily exceeding thirty days, which in special cases may be extended.

XI.—A Judge, when on furlough or subsidiary leave, shall receive allowances at the rate of Rs. 833-5-4 per mensem in the case of leave taken in India, or £1,000 per annum in the case of leave taken out of India.

XII.—Except under medical certificate, the number of furloughs to be granted at any one time, and the grant of furloughs to individual Judges shall be subject to, and limited by the exigencies of the service, which exigencies shall be determined exclusively by the authority granting the furlough.

XIII.—If, owing to the exigencies of the service, it may be necessary to place any limit on the number of Judges who may be absent on furlough at the same time, applications not supported by medical certificate will be granted in the following order:

The Judge to whose credit the greatest amount of furlough remains under Rule II, shall have the preference.

If two or more applicants are on an equality in this respect, the preference shall be given to the applicant whose actual service in a High Court is longest, reckoning, in the case of a Judge who has not taken furlough or extraordinary leave, from the date of his commencement of service in the High Court, and, in the case of a Judge who has taken furlough or extraordinary leave, from the date of his last return from such furlough or leave.

If two or more applicants are equal in both respects, the preference shall be given to the senior in the Court.

Privilege Leave.

XIV.—Subject to the exigencies of the service, a Judge who has completed 11 months' continuous duty, inclusive of vacations, may, if the Government be satisfied that there is an urgent necessity, but not otherwise, be granted privilege leave for one month without deduction from his salary or acting allowances.

XV.—In the same manner and under the same conditions an additional month of privilege leave shall be held to accrue to a Judge after each further period of 11 months' continuous duty.

XVI.—Privilege leave shall not be taken in instalments, but any balance of privilege leave that may not have been taken shall be added to the next privilege leave which may accrue.

Provided that the whole privilege leave taken at any one time shall not exceed three months, and that any accumulation of privilege leave beyond that period shall be forfeited.

N. B.—Financial Resolution of the Government of India, No. 401, dated 24th April 1869, shall not be held to apply to a Chief Justice or Judge of a High Court, even though, under Rule XXIII, he may elect to abide by former rules. Whatever rules such an officer may elect, privilege leave shall not be granted to him except on urgent necessity being shown.

General.

XVII.—Furlough and privilege leave shall not be taken as such in continuation of each other, but if a Judge absent on one of these classes of leave be allowed to change it for another, the whole period of his absence shall be held to be under the class of leave for which it was changed.

XVIII.—Applications for leave shall in all cases be submitted in such manner as the Government may, from time to time, prescribe.

XIX.—Leave allowances shall be payable monthly if payment is taken in India, and quarterly if payment is taken in England.

XX.—No substantive appointment shall be vacated merely by reason of leave being granted under these rules.

XXI.—If a Judge shall overstay any leave, he shall forfeit all salary during the time of his remaining so absent, and if he shall so continue absent for more than one week, his office shall be liable to become vacant.

XXII.—No leave, except privilege leave and leave subsidiary to furlough, shall count as service for pension.

XXIII.—Each Judge who stood appointed to a High Court on the 7th August 1869, and has taken no leave since then, shall, on the next occasion of his taking leave, be given the option of accepting these rules or abiding by those in force before that date for Judges of the High Courts of Judicature. Any Judge who has taken leave since the 7th August 1869, must abide by the rules he elected when taking that leave.

N. B.—Under the above rule a Covenanted Civil Servant, who stood appointed as Judge of a High Court on the 7th August 1869, may take leave on medical certificate under the rules which were in force before the 1st July 1869 for the grant of such leave to Covenanted Civil Servants generally.

XXIV.—If a Judge, who is a Covenanted Civil Servant, shall be permitted to resign his office and remain in the service, all leave which he may have taken as a Judge of the High Court shall be reckoned as if it had been taken under the rules for the leave of absence of Covenanted Civil Servants.

XXV.—The above rules regarding furlough and leave of absence (I to XXIV) are, with the modifications A and B below stated, applicable also to the following officers:—

Barrister-Judges of the Chief Court of the Panjáb.

Recorders in Burmah.

First Judges of Small Cause Courts at the Presidency Towns.

Secretary to the Council of the Governor General for making Laws and Regulations.

Modifications above indicated.

A.—The allowances of these officers while on furlough or subsidiary leave shall not exceed half their salaries, and shall be limited also to the rate prescribed in Rule XI.

B.—The privilege leave of the officer last named shall be regulated by the Civil Leave Code.

SUPPLEMENT D.

TO LAW OFFICERS.

Law Officers.

Sick Leave, and Short Leave on private affairs (now called Privilege Leave) may be granted to Law Officers in accordance with the rules of the 8th June 1855 for the Grant of Leave of Absence to Covenanted Civil Servants. Provided that no additional expense be caused in consequence of the leave.

SUPPLEMENT E.

CHAPLAINS.

PRELIMINARY.

Section 1.—The following rules regulate the grant of leave to Chaplains.

Section 2.—In these rules—

Active service.

(a) "Active service" includes besides time spent on duty:—

- (1). Privilege leave of absence.
- (2). Subsidiary leave of absence.
- (3). Time passed in India out of employ, but not on leave.

Extraordinary leave.

(b) "Extraordinary leave" means leave of absence granted otherwise than under these rules.

Example.—Leave in extension of the three years admissible under Section 5 (b).

Continuous.

(c) "Continuous service" and "continuous active service" mean the service, and active service, of a Chaplain since his last return from furlough or extraordinary leave lasting more than three months; or, if he have not had such leave, since the beginning of his active service.

No leave can be included in continuous service except privilege leave and special leave.

FURLOUGH.

Aggregate admissible.

Section 3.—The amount of furlough, admissible to a Chaplain, is limited to six years. All the rules in this Supplement are subject to this limitation.

Furlough and leave with allowances on medical certificate under former rules are counted as furlough under this rule; but leave of absence in India taken before the 25th August 1854 is not.

Section 4 (a).—The amount of furlough "earned" by a Chaplain is one-fourth of his active service, and three months in addition thereto.

Amount due.

(b).—The amount of furlough "due" to a Chaplain is the amount which he has earned, diminished by—

- (1) the amount of furlough which he has enjoyed under these or any former rules.
- (2) the excess over one year in the amount of leave with allowances on medical certificate which he has enjoyed under former rules.

Section 5. (a).—To a Chaplain who has rendered three years' continuous service, furlough for not more than two years may be granted as follows:—

Amount admissible.

First, on medical certificate, —unconditionally;

1. Section 25 of the Code, Rule 2, applies generally to Chaplains also.

Secondly, without medical certificate,—subject to these provisos—

- (1) that the furlough be due to him ;
- (2) that he have rendered seven years' active service ;
- (3) that the whole number of Chaplains absent on furlough and special leave do not exceed the limit appointed by the Government of India.

1. Except on medical certificate, or on very urgent private affairs, furlough or special leave may not be granted to Church of England Chaplains employed in the diocese of Calcutta, if 15 per cent. of the whole number of such Chaplains are already absent on furlough or special leave. The Bishop of Calcutta will report to the Government of India when the limit is reached.

(b).—Furlough taken under this section may, on medical certificate, be extended to not more than three years.

Section 6 (a).—To a Chaplain who has not rendered three years' continuous service, furlough for not more than one year may be granted on medical certificate.

(b).—Furlough granted under this section for less than one year may, on medical certificate, be extended to not more than one year.

Allowances.

Section 7.—A Chaplain on furlough is entitled to allowances as follows:—

	On ordinary furlough.	On other furlough.
Archdeacon, and the Senior Chaplain of the Church of Scotland	£600 a year	£480 a year.
Senior Chaplains	£500 „	£384 „
Junior Chaplains	£350 „	£300 „

Explanation.—Ordinary furlough includes—

- (1) the first two years of each separate period of furlough under Section 5.
- (2) so much of furlough under Section 6 as may be due, provided that the Chaplain have rendered six months' continuous active service.

1. If a Chaplain on furlough, by the completion of ten years' service, passes from the rank of Junior Chaplain into that of Senior, he immediately becomes entitled to the higher furlough allowance.

2. A Chaplain on furlough does not forfeit his past leave allowance by resigning the service, without returning to India.

SPECIAL LEAVE OF ABSENCE.

Amount admissible.

Section 8. Special leave on urgent private affairs may be granted at any time, for not more than six months :

Provided that a Chaplain, who has had special leave, must render six years' active service before he can again have such leave.

Allowances.

Section 9. (a).—For the first period of a Chaplain's special leave, he is entitled to the leave allowance admissible during ordinary furlough.

(b).—In subsequent periods he is entitled to no leave allowance.

SUBSIDIARY LEAVE OF ABSENCE.

Section 10 (a).—Furlough and special leave, out of India, Amount admissible. begin on, and include, the date of the departure of the vessel on which the Chaplain sails; and to a Chaplain taking such leave, subsidiary leave, not ordinarily exceeding thirty days, may be granted from the day on which he gives up duty to the day before that on which his furlough or special leave begins.

(b).—Furlough and special leave, out of India, end on, and include, the date of the arrival of the vessel in which the Chaplain is; and to a Chaplain returning from such leave, subsidiary leave, not ordinarily exceeding thirty days, may be granted from the day after that on which the vessel arrives, to the day before that on which he assumes the duty to which he may be appointed.

1. Subsidiary leave for more than thirty days may be granted in cases of necessity; but all such grants and the reasons for them are to be reported to the Government of India.

2. A Chaplain may leave India, or return to India, by any port he likes; but the dates by which the beginning and end of furlough and special leave are determined, are the date of the vessel's departure from the port where he first meets it, and arrival at the port where he quits it. For instance: a Chaplain sailing from Calcutta in a vessel which touches at Madras, counts by the date of departure from Calcutta, and not from Madras.

3. The date of the departure of a vessel from Calcutta is held to be the date on which the pilot leaves it at sea.

Explanation.—A Chaplain may take furlough or special leave partly in, and partly out of, India. But subsidiary leave is not admissible under clause (a) of this section unless the furlough or special leave begins as furlough or special leave out of India; nor under clause (b), unless it ends as furlough or special leave out of India.

Section 11. A Chaplain on subsidiary leave is entitled to the same allowances as during the leave to which it is subsidiary. Allowances.

1. A Chaplain may draw allowances as if he were on privilege leave, for any part of his subsidiary leave under clause (a) of Section 11, for which, if he were not going on furlough or on special leave, privilege leave would be admissible to him.

PRIVILEGE LEAVE OF ABSENCE.

Section 12. Privilege leave may be granted as follows:— Amount admissible.

After five months' uninterrupted duty,—for not more than one month.

After ten months' uninterrupted duty,—for not more than two months.

After fifteen months' uninterrupted duty,—for not more than three months.

1. Before privilege leave can be granted, the Chaplain must record a declaration that he has no intention of retiring or of taking furlough, special leave, or leave on medical certificate, within three months of his return to duty. Though not absolutely debarred by this declaration from applying to retire or to take such leave within the period of three months, he should, if he does so, explain fully his change of mind.

Allowances.

Section 13.—A Chaplain on privilege leave is entitled to the same pay and house rent as if he were on duty.

1. A Chaplain on privilege leave is not entitled to "local allowances," such as conveyance allowance, jail allowance, and the special allowance to the Senior Chaplain of the Church of Scotland. Such allowances are drawn in full by the substitute.

2. The Chaplain's substitute may draw the house-rent, although it is also drawn by the absentee.

MISCELLANEOUS.

Section 14.—The rules for—

Extension, &c.

(1) Extension and commutation of leave;

(2) Payment of leave allowances;

are those contained in Sections 22 and 23 of the Code, and the rulings subjoined. But to a Chaplain going on furlough to England, an advance of the first quarter's allowances may be made, and the advance shall not be recoverable in the event of his death.

1. A Chaplain on leave in any of the British Colonies may draw his leave allowances there through the Control Pay Master in the same manner as a military officer. But the requisite authority to pay must first be given by the Government of India.

Applications.

Section 15.—Applications for leave are to be dealt with as the Governor General in Council may from time to time prescribe; and priority of claim is determined in accordance with Section 26 of the Code.

1. The following rules have been prescribed by the Home Department with reference to applications for leave from Chaplains on the Bengal ecclesiastical establishment, and from Chaplains on other establishments serving in the Diocese of Calcutta.

I.—Subject to the exigencies of the public service, Local Governments and Chief Commissioners are empowered, with the concurrence of the Bishop of Calcutta, to grant any furlough or special leave authorized by the rules to Chaplains serving within their respective jurisdictions. But the Government of India alone grants leave to Chaplains of the Church of Scotland serving in the Bengal Presidency.

II.—If a Chaplain applying for furlough or special leave belong to the Madras or Bombay ecclesiastical establishment, the Local Government or Administration under which he is serving will, if the furlough or leave be granted, inform the Government of Madras or Bombay as the case may be.

III.—The Bishop of Calcutta is empowered to grant privilege leave to Chaplains under Section 12, subject to the exigencies of the State, of which the Bishop shall be the judge. But the grant, cancellation, or extension of such leave should be reported to the Local Government or Administration concerned.

IV.—All applications for leave or furlough should be accompanied by a certificate from the Local Accountant General, showing that the applicant is entitled to the leave asked for, and should, as a general rule, be forwarded, in the first instance, through the proper channel to the Bishop of Calcutta, who will transmit applications for furlough or special leave, with His Lordship's remarks, to the Local Government or Administration concerned, and will himself dispose of applications for privilege leave. But in cases of urgency, leave on medical certificate may be granted by the Local Government or Chief Commissioner in anticipation of the concurrence of the Bishop, who should, however, be informed without delay.

V.—Except under orders of the Secretary of State, the term of furlough or special leave cannot be altered without the permission of the Government or Administration by which it may have been granted.

VI.—Every Chaplain who obtains leave or furlough shall supply himself with a last-pay certificate, and with a statement showing the pay which he is entitled to draw while absent. It shall be the duty of the Local Accountant General to furnish these documents, and no leave allowances will be payable without their production.

VII.—A quarterly statement of Chaplains absent on furlough or special leave, with the dates of the grant and expiry of such furlough or leave brought up to the 31st March, 30th June, 30th September, and 31st December of each year, shall be punctually furnished by Local Governments and Administrations to the Government of India in the Home Department.

VIII.—From these quarterly returns, a register will be compiled and kept at the Office of the Secretary to the Government of India in the Home Department, of all grants to Chaplains on leave or furlough, of all extensions of leave or furlough, and of all returns to duty from absence. This register will be published quarterly in the *Gazette of India*.

IX.—Every Chaplain returning to duty shall report his return to the Bishop, and to the Local Government and Administration by which his leave or furlough may have been granted.

X.—If any Local Government or Administration shall see fit to refuse a furlough to any Chaplain on the ground of the exigencies of the public service, it shall report such refusal for the confirmation of the Government of India.

SUPPLEMENT F.

UNCOVENANTED OFFICERS GENERALLY.

[Such of the rules under the Sections of the Code as are not expressly restricted to Covenanted Civil Servants, or are not explanatory of points in which the provisions of the Code differ from those in this Supplement, apply also to Uncovenanted officers generally.]

PRELIMINARY.

Section 1.—Leave of absence from duty may be granted under the following rules to officers who have substantive appointments on permanent establishments under the Government, and who are not entitled to leave under any of the other rules in this Code or its Supplements. The rules apply fully only to those whose pay is not less than Rs. 100 a month, but may be applied, in their general spirit, to officers whose pay is less than Rs. 100 a month. Application of the Rules.

1. Officers and men of the Army, and officers in the Subordinate Medical Department, are under Military rules, and these rules do not apply to them. The leave of members of the Pilot Service is also governed by special rules.

2. Officers appointed as probationers for a certain period, prior to formal appointment, are entitled to the same leave as if they held substantive appointments.

3. Officers holding temporary or officiating appointments only, are not entitled to leave of any kind; but a limited amount of leave may be allowed to such officers under the conditions hereinafter stated.

4. Service in a capacity to which the leave rules do not apply does not qualify for leave under them, in the event of the officer afterwards coming under them. Service under a Local Fund of the kind mentioned in Civil Pension Code, Section 28, may qualify for leave under the rules, but the allowances given during such leave must be disbursed from the Local Fund and from general revenues in the proportion in which the salary has been paid from these sources during the period qualifying for the leave.

Section 2.—In these rules, “pay” means substantive pay; Pay, and salary. “salary” means the sum of pay and acting allowance.

1. Personal allowance is to be taken as part of an officer’s substantive pay.

Average salary.

"Average salary" means the average calculated for so much of the three years immediately preceding the day on which the officer gives up office, as he has passed on duty, or on privilege leave. But in all cases of leave for not more than one month, and also whenever the officer's pay is less than Rs. 100 a month, the pay of the officer's appointment at the time he gives up office is to be taken in lieu of his "average salary."

"Half average salary" is always subject to a maximum of Rs. 500 a month if paid in India, and £150 a quarter if paid at the Home Treasury of the Government of India.

"One quarter average salary" is always subject to a maximum of Rs. 400 a month if paid in India, and £120 a quarter if paid at the Home Treasury.

LEAVE ON MEDICAL CERTIFICATE.

Amount.

Section 3.—Leave on medical certificate may be granted, whenever sufficient cause is shown, for three years in all, but not for more than two years at one time; and no officer can have leave on medical certificate beyond India more than twice.

1. An officer who has a temporary or officiating appointment only may be allowed leave under this Section for not more than three months, if the Local Government consider no substitute to be necessary, or can provide for his duties without additional expense.

Allowance.

Section 4.—An officer on leave under Section 3 is entitled to half of his average salary for the first fifteen months of each period of absence, but not for more than thirty months in all.

For the rest of the leave he is entitled to a quarter of his average salary.

LEAVE ON PRIVATE AFFAIRS.

Amount.

Section 5.—Leave on private affairs for six months at a time may be granted to an officer who has not had furlough. The first leave under this section may be taken after six years' service, and the leave may be repeated after intervals of six years.

1. Leave on private affairs does not accumulate, nor can it be taken in instalments.

Allowance.

Section 6.—An officer on leave under Section 5 is entitled to half of his average salary.

1. An officer does not forfeit the allowance to which he is entitled under this section, by resigning the service at the end of the leave.

FURLOUGH.

Amount.

Section 7.—Furlough may be granted, as follows, to an officer who has not had leave on private affairs:—

After ten years' service, one year; and after eighteen years' service, another year; or in one period of two years, after eighteen years' service.

1. Leave on medical certificate counts as service for furlough.

2. Leave on private affairs under the rules in force before the 8th June 1863, does not prevent the grant of furlough under this section.

Allowance.

Section 8.—An officer on furlough is entitled to half of his average salary.

LEAVE WITHOUT ALLOWANCES.

Section 9.—Leave without allowances may, in cases of necessity, be granted for such time as may be necessary. Time spent on leave under this section does not count as service for other leave. Amount.

1. There is no limit to the length or frequency of leave under this section, and it may be granted in continuation of leave on medical certificate, or furlough.

SUBSIDIARY LEAVE.

Section 10.—Leave subsidiary to leave on medical certificate, leave on private affairs, or furlough, when taken out of India, may be allowed as prescribed in Section 15 of the Code for such time as may be sufficient. Fourteen days only are allowed to an officer at a presidency town, who takes leave on medical certificate out of India. Subsidiary leave may also be granted to an officer going on, or returning from, leave on medical certificate to a sanitarium in India. Amount.

Section 11.—An officer on subsidiary leave prefixed to other leave, is entitled to half his average salary. An officer on subsidiary leave following other leave, is entitled to half his average salary, or one quarter of his average salary, according to the rate of allowance to which he may be entitled at the end of the leave to which it is subsidiary. Allowances.

1. But see Code, Section 15 (4), Rule 1, and Section 17, Rule 1.

PRIVILEGE LEAVE.

Section 12.—Privilege leave may be granted in accordance with the rules in Chapter VI of the Code: provided that no officer whose salary is less than Rs. 200 a month can draw any allowances for privilege leave until he returns to duty.

1. An officer who has only a temporary or officiating appointment only, may be allowed privilege leave, if the Local Government consider no substitute to be necessary, or can provide for his duties without additional expense.

2. Ministerial officers of High Court are not allowed privilege leave, if they are allowed to be absent during the High Court vacation.

GENERAL.

Section 13.—Leave on private affairs and furlough cannot be taken in continuation of any other leave except subsidiary leave; but any leave may be retrospectively changed for any other kind or amount of leave which might at first have been granted; and if an officer absent on privilege leave, or on leave on private affairs, take extension of leave on medical certificate, the whole of the absence will be treated as leave on medical certificate. Commutation leave.

Section 14.—No officer's appointment becomes vacant, simply by reason of his taking leave under these rules. But absence without leave, or after the end of leave (except privilege leave, in which case a week's grace is allowed) involves loss of appointment; and after five years' continuous absence, whether with or without leave, an officer is considered to be out of Government employ. Lien on appointment.

1. The Secretary of State, in granting to officers extension of leave, sometimes declines to guarantee retention of appointment, if there is not time to communicate with the Local Government in India.

2. An officer who goes on leave out of India has no claim to return to the particular local appointment from which he took leave.

APPLICATIONS FOR LEAVE.

Applications for leave.

Section 15 (a).—Leave may be granted to an officer by the authority whose duty it would be to fill up his appointment if vacant. The Local Government may empower heads of departments to grant privilege leave to officers under their orders, who are appointed by Government; but if the officer, to whom leave is granted, be a gazetted officer, the grant of leave must be reported to the Local Government.

Monthly Return.

(b).—A monthly return of non-gazetted officers absent on leave should be prepared in the following form, and should accompany each establishment pay bill :

1, Absentee's name; 2, his appointment; 3, pay of his appointment; 4, nature of the leave, and section under which granted; 5, period of leave; 6, excess of pay over leave allowance; 7, name of substitute (if any); 8, acting allowances consequent on the leave; 9, excess of column 6, over column 8, showing the amount to be deducted from the establishment pay bill; 10, remarks.

Medical Certificate.

1. **(a).**—Applications for leave, or extension or commutation of leave, on medical certificate, must be accompanied by a statement from the applicant's medical attendant, distinctly stating from personal observation the nature of the illness, its symptoms, causes, and duration.

(b).—A certificate must also be submitted from the chief medical officer of the station or district, or, if the officer is at the presidency, from a Presidency Surgeon, to the effect that, after careful personal investigation, he considers a certain period of absence absolutely requisite for the restoration of health.

(c).—If the leave be for more than six months, the papers must be submitted for countersignature by the Deputy Inspector General; and if the leave is to be taken out of India, by the Principal Inspector General also, unless danger be incurred by the delay.

(d).—If the applicant be already on leave out of India, the certificate under clause (a) must state the period during which the Surgeon or physician has attended the officer, and it must be countersigned, after *personal* examination, by the Medical Board of the India Office, or by the principal medical authority of the colony or country where the absentee may be.

(e).—The forms of certificate prescribed in the Code, Section 25, Rule 2, may be used as far as applicable.

No. 2009.—The Governor General in Council is pleased to direct the republication of the Acting Allowance Code, with corrections up to date, and a few alterations in arrangement.

ACTING ALLOWANCE CODE.

ARRANGEMENT OF CHAPTERS.

I.—DEFINITIONS AND EXPLANATIONS.	VI.—THE SURVEY DEPARTMENT.
II.—GENERAL RULES.	VII.—OTHER OFFICERS.
III.—THE COVENANTED CIVIL SERVICE.	VIII.—PLURAL APPOINTMENTS.
IV.—MILITARY OFFICERS IN CIVIL EMPLOY.	IX.—APPOINTMENTS ON PROGRESSIVE PAY.
V.—THE PUBLIC WORKS DEPARTMENT.	X.—EXCEPTIONAL CASES.

CHAPTER I.

DEFINITIONS AND EXPLANATIONS.

Section 1.—In the following Rules:—

Local Government.	(a). "Local Government" includes a Department of the Government of India, a Chief Commissioner and the Resident at Hyderabad.
Class and grade.	(b). Appointments are said to be in the same "class" when they are in the same Department and bear the same designation, or have been declared by the Government of India to be in the same class. Appointments in the same class are sometimes divided into "grades" according to pay.
Absentee.	(c). An "absentee" is an officer absent, whether on leave or on duty, from an appointment on which he has a lien. (d). Except in Chapter IX, the words "the appointment" mean "the appointment in which an officer is officiating for an absentee."

Section 2 (a).—The "pay" of an officer is as follows:—

- (1.) In the case of an officer with a substantive appointment: the amount which he would receive monthly under any of the following designations if he were doing the work of his substantive appointment:
 - Substantive pay,
 - Consolidated pay,
 - Military pay and allowances, and staff salary,
 - Staff corps pay and staff salary.
- (2.) In the case of an officer without a substantive appointment: his subsistence allowance (if a Covenanted Civil Servant), and his military pay and allowances, or staff corps pay (if a military officer).

(b).—The "pay" of an appointment with reference to any officer, is the pay which he would receive if he held that appointment substantively.

For instance: if the pay of the appointment is subject to increase upon the passing of an examination or upon the completion of a certain period of service, the officiating officer's allowances are calculated upon the pay which he would, from time to time, receive, if he held the appointment substantively.

(c).—"Salary" is the sum of "pay" and "acting allowance;" it does not include personal allowances, travelling allowances, or the like.

(d).—"Progressive Pay" is pay which rises from a minimum to a maximum.

(e).—"Consolidated Pay" includes military pay and allowances or staff corps pay, which cannot be separately drawn.

(f).—"Staff Salary" is an allowance to a military officer in addition to the military pay and allowances or the staff corps pay of his rank.

CHAPTER II.

GENERAL RULES.

Section 3 (a).—The maximum salary of an officiating officer shall be the pay of the appointment. Maximum and Minimum.

(b).—The minimum salary of an officiating officer shall be half the pay of the appointment.

Section 4.—If an absentee draws no part of the pay of his appointment, another officer may be appointed thereto Securing. substantively, for a time only, on full pay, without disturbing the lien of the absentee.

1.—An absentee who receives leave allowances draws, within the meaning of this section, "part of the pay of his appointment."

CHAPTER III.

THE COVENANTED CIVIL SERVICE.

Section 5 (a).—An officer with a substantive appointment, officiating in another appointment or in a higher grade, is entitled to an acting allowance of one-fifth of the pay of the appointment or grade. Officers with substantive appointments.

(b).—But the acting allowance shall not be less than two-thirds of the difference between the pay (or, in the case of a progressive pay, the minimum pay) of the appointment or grade and the pay of the officiating officer.

(c).—Nor shall it be less than Rs. 200.

1. In the case of an acting appointment made with effect from before 1st November 1869, or of a reversion to an acting appointment held before the date, the officer is entitled, in addition, to one-tenth of the first Rs. 2,000 of the pay of the appointment or grade.

[NOTE.—"Reversion" means a return to an appointment under the operation of the rules, and without formal re-appointment.]

2. In the North-Western Provinces, when a settlement officer officiates in an appointment in another Department, his salary shall be calculated as if his pay were the pay of the ordinary grade next below the standing which he occupies in the Settlement Department. Settlement Officers.

Explanation.—An officer officiating in a class divided into grades will officiate in the lowest grade unless it be otherwise specially ordered.

[Illustration.—A. is Magistrate in the first grade of Nuddea. B. is Magistrate of Midnapore, the senior in the second grade. C. is a Joint Magistrate. If A. takes leave, then, in ordinary course of promotion, B. would obtain officiating promotion to the first grade without leaving Midnapore, and C. appointed to officiate as Magistrate of Nuddea would officiate in the second grade.]

Officers without
substantive
appointments.

Section 6 (a).—An officer without substantive appointment is entitled to an acting allowance of half the pay of any appointment in which he officiates, and to subsistence allowance.

1. For rates of subsistence allowance, see Civil Leave Code, Section 11, Rule 1.

(b). But an officer, who on the 1st July 1868 was absent on leave, without a substantive appointment, or had returned from furlough and had not obtained a substantive appointment, is entitled, till he again holds a substantive appointment with pay not less than that of the substantive appointment which he last held, to an acting allowance of three-quarters, instead of half, of the pay of any appointment in which he officiates.

1. No officer who did not return from furlough before the 28th November 1869, may under this clause draw more salary than he would draw if the substantive appointment which he last held were restored to him.

2. An officer may decline the special acting allowance provided in clause (b) of this section, and take the ordinary acting allowance under clause (a). In this case, the limitation prescribed by the preceding rule will not operate.

3. If an officer who draws acting allowance under clause (b) of this section takes furlough, the clause will continue to apply to him on his return from that furlough, unless the circumstances are such that if he had had a substantive appointment, he would have lost it by the operation of the rules.

4. An officer drawing allowances under clause (b) of this section should be appointed to the first appointment (not being a special one) suitable to his rank and qualifications which may become substantively vacant. If its pay is less than that of the substantive appointment which he last held, he should be promoted as substantive vacancies occur, until his pay is equal to that of the substantive appointment which he last held. Until he regains this position, he may draw, unless the local Government declare him unfit to be restored to his former rank, such personal allowance as will raise his salary to the amount which he would draw under this clause and the rules explanatory of it.

CHAPTER IV.

MILITARY OFFICERS IN CIVIL EMPLOY (NOT BEING IN THE PUBLIC WORKS, THE SURVEY, THE TELEGRAPH, OR THE FOREST DEPARTMENT).

Specification of cases.

Section 7.—The cases which may occur are these:—

(A). An officer officiating in an appointment of which the pay is consolidated may be—

Case 1.—An officer without a substantive appointment.

Case 2.—An officer having a substantive appointment the pay of which is consolidated.

Case 3.—An officer having a substantive appointment the pay of which is a staff salary.

(B). An officer officiating in an appointment of which the pay is a staff salary may be—

Case 4.—An officer without a substantive appointment.

Case 5.—An officer having a substantive appointment the pay of which is consolidated.

Case 6.—An officer having a substantive appointment the pay of which is a staff salary.

1. An appointment of which the pay is fixed with reference to a salary held by a civil officer, Covenanted or Uncovenanted, is treated, for the purposes of this section, as if the pay of it were "consolidated."

Section 8.—In case 1 the officer is entitled to his pay and to such acting allowance as will make the total equal to the sum of the assumed subsistence allowance stated below, *plus* half the pay of the appointment:—

Assumed Subsistence Allowance.

	Re.
For the rank of Captain or Subaltern ...	250 a month.
For the rank of Major ...	320 "
For higher ranks ...	400 "

Appointments on consolidated pay.

Section 9.—In cases 2 and 3 the acting allowance is regulated by Section 5.

Section 10 (a).—In cases 4, 5, and 6 the salaries are calculated by military rules: any excess of the consolidated pay of the substantive appointment in case 5, over the military pay and allowances or the staff corps pay of the officer, being treated as a staff salary.

(b).—The military rules referred to are as follows:—

(1).—For officers who have elected the rules of 1868—

An officiating officer will draw half the staff salary of the appointment and half the staff salary of his substantive appointment, if he have one: provided the whole staff salary thus drawn be not less than Rs. 100 a month.

(2). For officers who have elected the rules of 1854—

An officiating officer will draw half the staff salary of the appointment. After acting for six months, whether continuously or not, in the same post or grade, he is entitled to the full staff salary, as soon as the absence ceases to draw any part of it.

Section 11 (a).—A medical appointment, the pay of which was fixed by General Order of the Government of India, Military Department, No. 370, dated the 4th April 1867, is to be treated for the purposes of this Chapter as if the pay thereof were a staff salary equal to the excess, if any, of the consolidated pay over the "unemployed pay" of the permanent incumbent:

Medical appointments.

(b).—Provided that an officer appointed to the Medical Service before 7th November 1864, officiating in one of these appointments, shall receive an aggregate salary not less than his full batta pay.

CHAPTER V.

THE PUBLIC WORKS DEPARTMENT.

[ENGINEER ESTABLISHMENT AND SUPERIOR OFFICERS OF ACCOUNTS BRANCH.]

Section 12 (a).—An officer of a class divided into grades cannot officiate in that class in a grade higher than that to which he is substantively appointed.

No officiating in grades.

(b).—An officer officiating in a rank which is divided into classes, or in a class divided into grades, will officiate in the lowest class or grade; but this rule does not apply to officers officiating in appointments of which the substantive holders must belong to a particular class.

Section 13 (a).—An officer with a substantive appointment, officiating in a higher class or in another appointment, is entitled to an acting allowance, in addition to his pay, of one-fifth of the civil pay of the class or appointment in which he officiates.

Officers with substantive appointment.

(b).—A civil officer without a substantive appointment is entitled to an acting allowance of half the civil pay of the class or appointment in which he officiates. A military officer, without an appointment, is entitled to his pay and to such acting allowance as will make the total equal to the sum of the assumed subsistence allowance stated in Section 8, *plus* half the civil pay of the class or appointment in which he officiates.

Explanation.—The civil pay of a graded class is the average civil pay of the grades (calculated without reference to the number of appointments in each grade); but the officiating officer's salary shall not exceed the pay of the lowest grade.

1. The net military pay of an officer of the Royal Engineers is not taken into account in calculating acting allowances. He is entitled to this pay independently of any other allowance.

Section 14.—In the following cases, special allowances are given, on sanction by the Local Government, or, if the appointment be under a Chief Commissioner or an Agent to the Governor General, or under the Resident of Hyderabad, or the Superintendent of Port Blair, by the Government of India:

(a).—A subordinate officiating as an Executive Engineer is allowed Rs. 100 a month in addition to his pay, provided that the aggregate does not exceed the pay of an Executive Engineer of the 4th Grade.

Subordinate.

(b).—A subordinate officiating as an Assistant is allowed Rs. 50 a month in addition to his pay. This allowance is not admissible on the mere circumstance of the subordinate holding a charge formerly held by an Assistant, but only when the charge involves duties and responsibilities which, in character or extent, are such as are not usually imposed on subordinate officers.

(c).—An Accountant officiating for a Controller or Deputy Controller is entitled to draw an allowance of Rs. 100 a month in addition to his pay, provided that the aggregate does not exceed the pay of a Deputy Controller.

CHAPTER VI.

THE SURVEY DEPARTMENT.

(OFFICERS NOT BELOW THE RANK OF ASSISTANT SURVEYOR IN THE SURVEY DEPARTMENT UNDER THE SURVEYOR GENERAL OF INDIA.)

Survey Department.

Section 15.—An officer officiating in the grade immediately superior to his own, is entitled to the same allowances as if he were confirmed in that grade.

Section 16.—An officer officiating in a grade higher than that immediately superior to his own, is entitled to an acting allowance, in addition to his pay, of one-fifth of the civil pay of the grade in which he officiates.

1. Rule 1 under Section 5 applies to this section also.

Section 17.—An officer without a substantive appointment is entitled to an acting allowance, in addition to his pay, of one-half of half the civil pay of the grade in which he officiates.

CHAPTER VII.

OTHER OFFICERS.

Section 18.—The following are the rules applicable to officers in civil employ who are

not members of the Covenanted Civil Service,
nor Commissioned Officers in the Army,
nor in the Public Works and Survey (India) Departments, unless they are officiating in appointments below the rank of Assistant Engineer, or Assistant Controller, or Assistant Surveyor,
nor officers of the superior establishment of the Telegraph and Forest Departments, whose acting allowances are regulated by the special rules contained in the Appendix.

Section 19 (a).—An officer with a substantive appointment officiating in an appointment which is open to, and may in practice be held by, a Covenanted Civil Servant or an officer of the Army, is entitled to the acting allowance prescribed in *Section 5*. Officers with substantive appointments.

Examples of the appointments referred to.

Postmasters General, Judges of Small Cause Courts, gazetted officers of Police.

1. The classified list of the Financial Department is excepted from this clause, and comes under the next clause.

(b).—An officer with a substantive appointment officiating in an appointment to which clause (a) does not apply, and of which the pay is not less than Rs. 100, is entitled to an acting allowance of one-fifth of the pay of the appointment: Provided that no officer may, under this clause, be appointed to officiate in a higher grade of his own class. No officiating in grades.

1. In the Public Works Department no increased allowances are admissible to an officer of the Upper Subordinate Establishment, or to a Sub-Overseer, for performing duties previously entrusted to one of a higher grade in either of the Subordinate Establishments.

2. In Madras the first, second, and third grades of munsiffships are treated as distinct classes. Munsiffs in Madras.

Explanation.—The pay of an appointment which belongs to a graded class and is not such as is described in clause (a) of this section, is the average pay of the grades, calculated without reference to the number of appointments in each grade; but the officiating officer's salary shall not exceed the pay of the lowest grade, unless he belongs to another Department, and is specially appointed to officiate in a grade other than the lowest. Graded appointments.

Section 20.—An officer without a substantive appointment, officiating in an appointment the pay of which is not less than Rs. 100, is entitled to an acting allowance of half the pay of the appointment. Officers without substantive appointments.

See explanation under the last section.

Section 21.—If the pay of the appointment is less than Rs. 200, and the Local Government considers that the acting allowances admissible by rule are insufficient, it may grant to the officiating officer higher allowances, not exceeding the difference between the pay of the appointment and the portion of it drawn by the absentees for whom he officiates. Appointments of less than Rs. 200.

Appointments of less than Rs. 100.

Section 22.—The salary of an officer officiating in an appointment of which the pay is less than Rs. 100 should, as far as practicable, be regulated by Sections 19 (b) and 20; but the officer who appoints the substitute may grant him higher allowances, not exceeding the difference between the pay of appointment and the portion of it drawn by the absentee for whom he officiates.

CHAPTER VIII.

PLURAL APPOINTMENTS.

Two or more appointments.

Section 23.—The salary of an officer holding substantively, or officiating in, two or more independent appointments at one time, shall be regulated as follows:

(a).—He shall draw the highest salary to which he would be entitled if he held, or officiated in, any one of the appointments alone.

(b).—For the other appointment or appointments, he shall draw such allowances as the Local Government may fix, not exceeding, for each appointment, half the salary which he would draw if he held or officiated in it alone.

(c).—Provided that his aggregate salary shall not exceed the pay which he would draw in the most highly paid of the appointments, if he held it substantively and alone.

1. This proviso may be dispensed with, if the Local Government declared that, for special reasons (to be communicated to the Supreme Government), it is necessary, on public grounds, to entrust to the one officer the duties of the several offices at once, and that the salary to which he would be limited by the proviso is insufficient.

[*Illustration.*—A Covenanted Civil Servant holding a substantive appointment, A, of which the pay is Rs. 1,000, is appointed, without being relieved of his own duties, to officiate in two appointments, B, of which the pay is Rs. 1,600, and C, of which the pay is Rs. 2,200.

	Rs.
If he held A only, he would draw	1,000
If he officiated in B only, he would draw pay Rs. 1,000, and acting allowance Rs. 400	1,400
If he officiated in C only, he would draw pay Rs. 1,000, and acting allowance Rs. 800	1,800
He will therefore draw for C (which carries the highest salary)	1,800

And but for proviso (c) he would be entitled for B and A to such allowances as the Local Government may fix, not exceeding Rupees $\frac{1,000}{2} = 700$ for B, and $\frac{1,000}{2} = 500$ for A.

But in consequence of that proviso, his aggregate salary must be limited to Rs. 2,200 (the pay of appointment C), unless the declaration prescribed in Rule 1 be made.]

Exceptions.

Section 24 (a).—Section 23 does not apply to the case of an officer officiating at the same time in two or more appointments which are ordinarily held substantively by one individual. In such case, the two appointments shall, for the purpose of calculating acting allowances, be treated as one appointment upon the aggregate pay.

(b).—Nor to the case of an officer discharging the duties of more than one appointment in the same office, or on the same establishment.

EXAMPLES.—One Under Secretary discharging the duties of a fellow Under Secretary in the same office or department as well as his own.

A Joint Magistrate appointed, in addition to his own duties, to officiate as Magistrate of the District. In this case, he gets allowances only as Officiating Magistrate of the District.

A District Judge deprived of the help of an Additional or Assistant Judge, and therefore doing the Additional or Assistant Judge's work.

A Joint Magistrate doing the work of a second Joint Magistrate in the District as well as his own.

A clerk doing the duties of another clerk in the same office.

(c).—Nor does the section affect "local allowances" given for the performance of separate duties.

1. The allowances for the additional charge of an appointment of the kind specified in Section 11, are regulated by military rules and not by this Code.

Section 25 (a).—An officer appointed, without being relieved of his own duties, to be in charge of the current duties of an office, is ordinarily not entitled to acting allowance. Charge of current duties.

(b).—But when an officer is appointed to be in charge of the current duties of a judicial office, or of a gazetted office in the Police Department, and the charge, in the opinion of the Local Government, entails a substantial increase of responsibility, besides some additional work, he is entitled to a charge allowance, to be fixed by the Local Government, not exceeding one-tenth of the pay of the office. If the office is open to, and may in practice be held by, a Covenanted Civil Servant or an officer of the Army, the charge allowance may not be less than Rs. 100 a month.

1. For a subordinate judicial officer in charge of the current duties of a district judge's office, the charge allowance is fixed at Rs. 150 a month.

(c).—An officer of the Engineer Establishment of the Public Works Department, appointed, without being relieved of his own duties, to be in charge of the current duties of an office of higher class than his own, is entitled to a charge allowance of one-tenth of the civil pay of the class. But the cases must be reported to the Government of India for confirmation.

CHAPTER IX.

APPOINTMENTS ON PROGRESSIVE PAY.

Section 26 (a).—When an officer is first appointed (whether the appointment be substantive or officiating) to an office of which the pay is progressive and the minimum pay is not less than Rs. 100, the pay of the appointment shall, for the purpose of calculating his salary, be ascertained by counting towards the increments any excess over one year in the period immediately preceding the date on which the appointment takes effect, during which the officer's pay continuously— Rule for finding the "pay of the appointment."

(1) if progressive, has been at its maximum, and

(2) has been not less than the minimum pay of the appointment.

Provided that not more than a year can be counted under this section.

(b).—If the minimum pay of the appointment is less than Rs. 100, no time can be counted towards the increments before the date on which the appointment takes effect.

Example.—A had since the 1st July 1870 been drawing the maximum pay (Rs. 600) of his appointment. On the 1st December 1871, he was appointed to officiate in an office the pay of which rises from Rs. 600 to 800. Under this section he counts five months out of the seventeen intervening between the 1st July 1870 and the 1st December 1871. This section, however, does not fix his salary, but only determines one of the elements necessary for its calculation.

Section 27.—After an officer's first appointment, the pay of the appointment shall, for the purpose of calculating his salary, be ascertained by counting towards the increments (in addition to any time admissible under Section 26)—

i. Any time, whether continuous or not, during which he has officiated in the appointment, and during which—

(1) his pay, if progressive, has been at its maximum, and

(2) his salary has been not less than the minimum pay of the appointment.

ii. Any time during which he has substantively held the appointment.

Example.—A (the officer in the example under last section) will, under this section, count the time subsequent to 1st December 1871, during which he is officiating in the appointment. But this section, like the last, does not of itself fix his salary.

Rule for calculating salary.

Section 28 (a).—If the officer is officiating in the appointment, his acting allowance shall be calculated on the mean pay of the appointment; his maximum salary shall be the pay of the appointment as fixed in accordance with Sections 26 and 27; and his minimum salary shall be half the mean pay of the appointment.

(b). If the officer holds the appointment substantively, his pay shall be the pay of the appointment as fixed in accordance with Sections 26 and 27.

Example.—The "pay of the appointment", as fixed for A in the above example, is—

From December 1, 1871	...	Rs. 600
From July 1, 1872	...	„ 650
From July 1, 1873	...	„ 700
From July 1, 1874	...	„ 750 and so on.

If he officiates only, he gets Rs. 740 (i. e. Rs. 600 + $\frac{2}{3}$), limited at first to Rs. 600, after the 1st July 1872 to Rs. 650, and after the 1st July 1873 to Rs. 700. But after the 1st July 1874 he will draw the full Rs. 740, as the limit is then Rs. 750.

If he at any time obtains the appointment substantively, he gets the full pay above stated.

1. The following special rules apply to the Post Office Department—

(a). Unless otherwise specially ordered by the Director General, an officer can count time only under Section 27, and can count under part i of that section only so much as is continuous.

(b). An increment of salary accruing in any other month than March must be postponed until the 1st of March next following.

Section 29.—An officer may, by excluding a previous appointment, count a subsequent appointment as the “first” appointment under these rules.

Example.—A officiated from the 1st January 1872 till the 31st March 1872 in an appointment the pay of which was progressive, but his own pay not being at the maximum, he was not entitled to count any time under Section 26.

He is again appointed to officiate on the 1st January 1874, but his pay having for some time been at the maximum, and the other conditions being fulfilled, the circumstances are such that, if this were his first appointment, he would be entitled, under Section 26, to count nine months towards the increments.

As this is more advantageous than it would be to count under Section 27 only the three months of his first officiating tenure, he would, by this section, exclude the first officiating tenure, and count the second tenure (beginning on the 1st January 1874) as the first.

The three months, of course, cannot be afterwards counted under Section 27.

Section 30.—In Departments in which the pay is regulated according to classes, an officer may count, under Section 27, any time during which he has officiated in a higher class, as if he had during that time officiated in any lower class. Time thus counted cannot be afterwards counted towards an increment in the higher class.

Section 31.—Time spent on leave with allowances counts towards increments in the same manner as if during it the officer had actually held or officiated in (as the case may be) the appointment on which he has a lien. But an increment accruing while an officer is on leave does not affect his allowances until he returns to duty.

Section 32.—Time passed under suspension does not count towards increments, if the suspension is a penalty for misconduct; but an officer, in directing reinstatement of a person who has been suspended, may declare that the time shall count.

Note.—The rules in Sections 26 and 30 were first promulgated in the Acting Allowance Code dated the 1st August 1871.

Section 30 may be applied in fixing the salaries of officers in the appointments which they were holding on the 1st August, but no back pay before the 1st August can be drawn in consequence of the permission given by it.

Section 26 can be applied only in fixing the salaries of officers in appointments made on or after the 1st August, but any officer holding an appointment on the 1st August 1871 may count that appointment as if it had been “first” made on that date.

CHAPTER X.

EXCEPTIONAL CASES.

Section 33.—The allowances of an officiating Ordinary Member of the Executive Council of the Governor General, or of the Governor of Madras or Bombay, are regulated by Act of Parliament, Section 27 of 24 & 25 Vic., Cap. 67.

Members of Council.

Section 34.—If any vacancy shall happen in the office of an Ordinary Member of the Council of the Governor General, or of the Council of either of the Presidencies, when no person provisionally appointed to succeed thereto shall be then present on the spot, then, and on every such occasion, such vacancy shall be supplied by the appointment of the Governor General in Council, or the Governor in Council, as the case may be; and until a successor

shall arrive, the person so nominated shall execute the office to which he shall have been appointed, and shall have all the powers thereof, and shall have, and be entitled to, the salary and other emoluments and advantages appertaining to the said office during his continuance therein, every such temporary Member of Council foregoing all salaries and allowances by him held and enjoyed at the time of his being appointed to such office; and if any Ordinary Member of the Council of the Governor General, or of the Council of either of the Presidencies, shall, by any infirmity or otherwise, be rendered incapable of acting or of attending to act as such, or if any such Member shall be absent on leave, and if any person shall have been provisionally appointed as aforesaid, then the place of such Member absent or unable to attend shall be supplied by such person, and if no person provisionally appointed to succeed to the office shall be then on the spot, the Governor General in Council, or Governor in Council as the case may be, shall appoint some person to be a temporary Member of Council, and until the return of the Member so absent or unable to attend, the person so provisionally appointed by the Secretary of State in Council, or so appointed by the Governor General in Council, or Governor in Council, as the case may be, shall execute the office to which he shall have been appointed, and shall have all the powers thereof, and shall receive half the salary of the Member of Council whose place he supplies, and also half the salary of his office under the Government of India, or the Government of either of the Presidencies, as the case may be, if he held any such office, the remaining half of such last-named salary being at the disposal of the Government of India, or other Government as aforesaid: provided always that no person shall be appointed a temporary Member of the said Council, who might not have been appointed as hereinbefore provided to fill the vacancy supplied by such temporary appointment.

High Court Judges.

Section 34.—An Officiating Chief Justice, or Judge of any High Court, or of the Chief Court of the Panjab, is entitled to the full pay of the appointment.

Law Officers.

Section 35.—An Officiating Law Officer draws, as acting allowance, the difference between the allowance attached to the appointment and the portion of it drawn by the absentee for whom he officiates.

1. The Government of Madras may apply this rule to an officer officiating as translator to Government.

Scale of fixed minimums.

Section 36.—The undermentioned officers, officiating or substantive, are entitled to minimum salaries as follows:—

	Rs.
Accountant General in Bengal, Madras, or Bombay ...	1,500
Accountant General in the North-Western Provinces or in the Panjab ...	1,200
Accountant General for Deputy Accountant General in independent charge in British Burmah ...	1,000
Deputy Accountant General (in independent charge) in the Central Provinces, Hyderabad or Mysore ...	800
Uncommissioned Medical Officer in medical charge of a Civil Station ...	350
Superannuated Deputy Collector in Sind ...	400
Extra Assistant Commissioner, 3rd Class, in British Burmah ...	75
Extra Assistant Commissioner, except as above ...	200
Assistant Superintendent of Police (except those promoted from lower grades) ...	200

Section 37.—For the following cases there are special rules:—

(a). A Clergyman appointed to perform the duties of a Chaplain on the regular establishment is entitled to an allowance of Rs. 100 a month:

(b). A Sub-Assistant Surgeon officiating for, or appointed to do the duties of, a Civil Surgeon is entitled to an allowance in addition to his pay, as follows:—

If he be in the first or second grade:—Rs. 150 a month, (but he must forfeit the Panjab allowance of Rs. 50 a month, if he has it.)

If he be in the third grade:—Rs. 100 a month.

(c). A Subordinate Medical Officer officiating in medical charge of a first or second class Civil Station, is entitled to an allowance, in addition to his pay, of Rs. 100 a month.

APPENDIX REFERRED TO IN SECTION 18.

Extract from the Telegraph Code, Chapter D.

82. The following Rules relate to the acting allowances of officers of the superior establishment, the expression "consolidated pay" being in all cases understood as the pay fixed for a Civil Officer holding an appointment, even though the officer affected in the calculation of acting allowance be a military officer.

- I.—An officer officiating in the Telegraph Department, who does not hold any substantive appointment, shall receive an acting allowance of half the consolidated pay of the appointment in which he may officiate. In giving acting allowance under this rule to a Military Officer not holding any substantive appointment, who may officiate in the Telegraph Department, the allowance granted will be in addition to his military pay and allowances, up to an amount not exceeding what the officer would draw were he to be confirmed in the lowest grade of the class in which he may be appointed to officiate.
- II.—An officer officiating as Director General shall draw a salary not less than Rs. 2,500 a month.
- III.—Except as provided in Rules I and V, an officer officiating in a grade immediately superior to his own, shall draw the minimum consolidated pay of that grade; if he be a Military Officer, and the grade in which he is officiating carry staff allowances, he shall draw the same salary as he would draw were he permanently confirmed in the grade in which he officiates.
- IV.—Except as provided in Rules I and V, an officer officiating in a grade higher than that immediately superior to his own shall draw an acting allowance of one-fifth of the mean consolidated pay of the grade in which he officiates, provided that the whole salary drawn by him shall not exceed the minimum pay of the grade in which he officiates. If, however, he be a Military Officer, officiating in a grade carrying staff allowances, he shall draw, in addition to the staff allowances of his own grade, an acting allowance of one-fifth of the staff allowances of the grade in which he officiates, provided that the whole salary drawn by him shall not exceed the maximum pay fixed for the grade in which he officiates.
- V.—No Assistant Superintendent, when officiating for another Assistant Superintendent of a higher grade, shall draw any acting allowance.
- VI.—These rules are to be applied to all officers, Military or Civil, officiating in the superior appointments of the Telegraph Department in all cases, whether in an absolute vacancy or during the absence of the permanent incumbent on general or privilege leave, special duty, or field service.
- VII.—The acting allowance to the substitute of an officer on privilege leave will be paid by the State.
- VIII.—A Superintendent holding charge of two divisions will receive an allowance of Rs. 100 a month, and any Assistant Superintendent in charge of two sub-divisions Rs. 50 a month. This, however, is only to be allowed under special circumstances, and as a temporary arrangement, and must be reported to the Government of India for confirmation.

96. No increased allowances are payable to any officer of the upper or lower subordinate establishment, or to any Sub-Inspector, for performing duties previously entrusted to one of a higher grade in either of those subordinate establishments.

Extract from the Rules of the appointments, &c., of Officers of the Forest Department under the control of the Government of India.

XII.—As a rule, all officiating appointments will be made to the lowest grade of Assistant or Deputy Conservator, and to the lowest class of Conservator, and in such cases the salary of the officiating officer will be the pay of the lowest grade or class of the office in which he officiates. There being no fixed number in the different grades of the Assistant Conservator and Deputy Conservator, no officiating appointments in the higher grades within these classes will be permitted.

XIII.—If in any special case an officiating appointment is made otherwise than to the lowest grade or class of Assistant or Deputy Conservator, or Conservator, the salary of the officiating officer will be regulated by the ordinary rules regarding acting allowance, or will be fixed specially by the Government of India.

MINT AND CURRENCY.

No. 1843.—*The 12th March 1872.*—With reference to Section 15 of Act III of 1871, the Governor General in Council is pleased to notify for general information that the provisions of Notification by the Government of India, Financial Department, No. 4284, dated 22nd October 1869, are still in force.

The Notification is published below :—

The Governor General in Council directs that it be notified for general information that the payment of any sum of money which any one has to make to Government in any Department can be made in Government Notes of any issue irrespective of Presidency or Circle, and that all Officers of Revenue, Customs, Tax Office, Railway, &c., are hereby authorized to receive payment in Notes of any issue irrespective of Presidency or Circle.

PENSIONS AND GRATUITIES.

No. 1897.—*The 14th March 1872.*—The Governor General in Council directs the publication of the following additions to Civil Pension Code, 69 :—

After "Department"—

and the Inland Customs Department.

At the end of para. 1—

for Officers of the Inland Customs Department whose pay does not exceed Rs. 10, a roll shall be kept similar to that prescribed in Section 109 (a) for the Police.

No. 2032.—*The 15th March 1872.*—ERRATA. In Notification No. 1772, dated 8th March 1872 (Supplement C of Civil Pension Code) published in the *Gazette of India* of 9th idem—

In Section 3, Rule 1, for "often" read "after."

In Section 5, for "£125-15" read "£127-15."

SEPARATE REVENUE.

(POST OFFICE.)

No. 1829.—*The 14th March 1872.*—In supersession of Financial Notification No. 3585, dated 11th November 1868, the Governor General in Council, under the provision of Section 26 of the Indian Post Office Act, 1866, is pleased to notify that letters posted at any Indian Post Office, and addressed to any place in India, which contain coin or a currency note, or any portion thereof, or postage stamps, cheques, or hundies, must be registered.

If any such cover, the contents of which are apparent or known, be found in the Letter Box without registration, it shall be registered and charged on delivery with a double registration fee, in addition to any other postage which may be due.

H. L. DAMPIER,

Secy. to the Govt. of Bengal.

Judicial and Political Departments.

No. 398J.

APPOINTMENTS.

The 6th March 1872.—The following gentlemen to be Members of the Committee for the management of the Charitable Dispensary at Midnapore:—

Mr. A. Scott.

Babu Bhupati Charan Ray.

„ Nabin Chandra Nag.

Third Grade Sub-Assistant Surgeon Tara Prasanna Ray, on special duty, to have charge of the Charitable Dispensary recently established at Sowan in Sarun.

The 16th March 1872.—Mr. Henry John Stedman Cotton to officiate as Judge of the Small Court of Seaklah, during the absence, on duty, of Mr. J. S. Bell, or until further orders.

Mr. Henry Muspratt to officiate as District and Sessions Judge of Sylhet, during the absence, on furlough, of Mr. Francis Jeffrey Cockburn, or until further orders. Mr. Muspratt is vested with the powers of a Sessions Judge in Cachar.

In supersession of the orders of the 7th instant, Babu Braja Mohan Prasad is appointed to officiate as Munsiff of Begoe Serai, in Zillah Bhagulpore, during the absence, on leave, of Moulti Tumzuddin, or until further orders.

Mr. William Cornell, M.A., is appointed, under Section 4, Act II of 1869, to be a Justice of the Peace for the town of Calcutta.

The 18th March 1872.—Lieutenant-Colonel Arthur Elderton to officiate temporarily as Cantonment Magistrate of Dum-Dum and Judge of the Small Cause Court in that Cantonment, from the date on which Lieutenant-Colonel Edmund Henry Cullen Wintle may make over charge to him. Lieutenant-Colonel Elderton is vested with the powers of a Magistrate in the 24 Pergunnahs.

Mr. Rowland Vyner Cookerell is appointed, under Section 3, Act X of 1870, to perform the functions of a Judge for the purpose of disposing of cases of land acquisition under the provisions of Part III of that Act in Howrah.

Surgeon John Armstrong Purefoy Colles, M.D., to officiate as Professor of Surgical and Descriptive

Anatomy, and to be ex-officio Second Surgeon, Calcutta Medical College Hospital, during the absence, on leave, of Surgeon Samuel Bowen Partridge, or until further orders.

The 19th March 1872.—Babu Piyari Lal Banerji to officiate as Judge of the Small Cause Court of Midnapore, and Subordinate Judge of that District, during the absence, on duty, of Babu Mahendranath Basu, or until further orders.

Mr. Arthur Leven to officiate as District and Sessions Judge of Rungpore, during the absence, on duty, of Mr. Henry Cockburn Richardson, or until further orders.

Mr. Charles Armstrong Fisher, Assistant Superintendent of Police, in temporary charge of the District Police of Sylhet, is promoted from the 3rd to the 2nd grade of Assistant Superintendents, with effect from the 1st January 1872.

The following Officiating Assistant Superintendents of Police are confirmed in the 3rd grade viz:—

Mr. H. V. H. Roberts from the 1st January 1872.

„ William a'Court Beaulieu (on leave) from the 1st January 1872.

„ Rawson Hart Boddam

LEAVE OF ABSENCE.

The 19th March 1872.—Mr. Anthony Benn Falcon, Officiating Judge of Rungpore, for two months, under Section XIX of the Covenanted Service Absentee Rules, from the date on which he may be relieved.

Babu Naruttam Mallik, Small Cause Court Judge of Moorsshedabad, and Subordinate Judge of that district, for three months, under paragraph II of the Uncovenanted Service Absentee Rules, in extension of the leave granted to him in orders of the 13th February 1872.

In supersession of the orders of the 19th ultimo, Captain Reginald Justus Wimberley, late Officiating District Superintendent of Police, Howrah, is allowed twelve days privilege leave.

NOTIFICATION.

The 16th March 1872.—Mr. Augustus Rivera Thompson, C.S., reported his departure from India on the 1st instant.

C. BERNARD,

Offg. Secy. to the Govt. of Bengal.

The following Orders issued by the Government of India in the Home Department, are republished for general information:—

No. 519.—*Fort William, the 15th March 1872.*—Judicial.—Notification.—The Hon'ble George Loch, a Judge of the High Court of Judicature at Fort William in Bengal, has obtained furlough to Europe for one year, with effect from the 11th April next, or such subsequent date as he may avail himself of the same.

No. 522.—The Hon'ble J. B. Phear, a Judge of the High Court of Judicature at Fort William in Bengal, has obtained six months' leave of absence on medical certificate, under the Leave Rules of 1868, with effect from the date on which he may avail himself of the same.

The following Orders issued by the Government of India in the Foreign Department, are republished for general information:—

No. 633P.—*Fort William, the 15th March 1872.*—Political.—Notification.—In continuation of Notification No. 1393P of 30th June 1871, the Governor General in Council is pleased to notify as follows, regarding the declaration to be made under Section 3 of the Naturalization Act, 1870, by British subjects naturalized in the United States of America, in order

to renounce their status as naturalized American citizens and to resume British nationality:—

WHEREAS by Section 3 of the Naturalization Act, 1870, it was provided as follows:—

“When Her Majesty has entered into a Convention with any foreign State to the effect that the subjects or citizens of that State who have been naturalized as British subjects may divest themselves of their status as such subjects, it shall be lawful for Her Majesty, by Order in Council, to declare that such Convention has been entered into by Her Majesty; and from and after the date of such Order in Council any person being originally a subject or citizen of the State referred to in such Order, who has been naturalized as a British subject, may, within such limit of time as may be provided in the Convention, make a declaration of alienage, and from and after the date of his so making such declaration such person shall be regarded as an alien, and as a subject of the State to which he originally belonged as aforesaid.

“A declaration of alienage may be made as follows, that is to say—if the declarant be in the United Kingdom, in the presence of any Justice of the Peace; if elsewhere in Her Majesty’s dominions, in the presence of any Judge of any Court of Civil or Criminal Jurisdiction, of any Justice of the Peace, or of any other Officer for the time being authorized by law in the place in which the declarant is to administer an oath for any judicial or other legal purpose; if out of Her Majesty’s dominions, in the presence of any Officer in the Diplomatic or Consular Service of Her Majesty.”

And whereas, in pursuance of the said section, Her Majesty entered into a Convention with the United States of America which was signed at London, May 13th, 1870, and the ratifications of which were exchanged at London, August 10th, 1870, to the following effect:—

“Her Majesty the Queen of the United Kingdom of Great Britain and Ireland and the President of the United States of America being desirous to regulate the citizenship of British subjects who have emigrated or who may emigrate from the British dominions to the United States of America, and of citizens of the United States of America who have emigrated or who may emigrate from the United States of America to the British dominions, have resolved to conclude a Convention for that purpose, and have named as their Plenipotentiaries, that is to say—

“Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, the Right Hon’ble George William Frederick, Earl of Clarendon, Baron Hyde of Hindon, a Peer of the United Kingdom, a Member of Her Britannic Majesty’s Most Hon’ble Privy Council, Knight of the Most Noble Order of the Garter, Knight Grand Cross of the Most Hon’ble Order of the Bath, Her Britannic Majesty’s Principal Secretary of State for Foreign Affairs;

“and the President of the United States of America, John Lothrop Motley, Esq., Envoy Extraordinary and Minister Plenipotentiary of the United States of America to Her Britannic Majesty;

“who after having communicated to each other their respective full powers, found to be in good and due form, have agreed upon and concluded the following Articles:—

“ARTICLE I.

“British subjects who have become, or shall become, and are naturalized, according to law within the United States of America, as citizens thereof, shall, subject to the provisions of Article II, be held by Great Britain to be in all respects and for all purposes citizens of the United States, and shall be treated as such by Great Britain.

“Reciprocally, citizens of the United States of America who have become, or shall become, and are naturalized, according to law within the British dominions, as British subjects, shall, subject to the provisions of Article II, be held by the United States to be in all respects and for all purposes British subjects, and shall be treated as such by the United States.

“ARTICLE II.

“Such British subjects as aforesaid, who have become and are naturalized as citizens within the United States, shall be at liberty to renounce their naturalization and to resume their British nationality, provided that such renunciation be publicly declared within two years after the twelfth day of May 1870.

“Such citizens of the United States as aforesaid, who have become and are naturalized within the dominions of Her Britannic Majesty as British subjects, shall be at liberty to renounce their naturalization, and to resume their nationality as citizens of the United States, provided that such renunciation be publicly declared within two years after the exchange of the ratifications of the present Convention.

“The manner in which this renunciation may be made and publicly declared shall be agreed upon by the Governments of the respective countries.

“ARTICLE III.

“If any such British subject as aforesaid, naturalized in the United States, should renew his residence within the dominions of Her Britannic Majesty, Her Majesty’s Government may, on his own application, and on such conditions as that Government may think fit

to impose, re-admit him to the character and privileges of a British subject, and the United States shall not in that case reclaim him as a citizen of the United States on account of his former naturalization.

"In the same manner, if any such citizen of the United States — aforesaid, naturalized within the dominions of Her Britannic Majesty, should renew his residence in the United States, the United States' Government may, on his own application, and on such conditions as that Government may think fit to impose, re-admit him to the character and privileges of a citizen of the United States, and Great Britain shall not, in that case, claim him as a British subject on account of his former naturalization.

"ARTICLE IV.

"The present Convention shall be ratified by Her Britannic Majesty and by the President of the United States, by and with the advice and consent of the Senate thereof, and the ratifications shall be exchanged at London as soon as may be within twelve months from the date hereof.

"In witness whereof the respective Plenipotentiaries have signed the same, and have affixed thereto their respective seals.

"Done at London the thirteenth day of May in the year of our Lord one thousand, eight hundred and seventy.

"(L. S.) CLARENDON.

"(L. S.) JOHN LOTHROP MOTLEY."

AND WHEREAS a further Convention, supplementary to the foregoing Convention was signed at Washington, February 23rd, 1871, (the ratifications being exchanged at Washington, May 4th, 1871), and was to the following effect:—

"Whereas by the second Article of the Convention between Her Majesty the Queen of the United Kingdom of Great Britain and Ireland and the United States of America, for regulating the citizenship of subjects and citizens of the contracting parties who have emigrated or may emigrate from dominions of the one to those of the other party, signed at London on the 13th of May 1870, it was stipulated that the manner in which the renunciation by such subjects and citizens of their naturalization, and the resumption of their native allegiance, may be made and publicly declared, should be agreed upon by the Governments of the respective countries; Her Majesty the Queen of the United Kingdom of Great Britain and Ireland and the President of the United States of America, for the purpose of effecting such agreement, have resolved to conclude a Supplemental Convention, and have named as their Plenipotentiaries, that is to say, Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, Sir Edward Thornton, Knight Commander of the Most Hon'ble Order of the Bath, and Her Envoy Extraordinary and Minister Plenipotentiary to the United States of America, and the President of the United States of America, Hamilton Fish, Secretary of State, who have agreed as follows:—

ARTICLE I.

"Any person being originally a citizen of the United States, who had previously to May 13th, 1870, been naturalized as a British subject, may at any time before August 10th, 1872, and any British subject, who at the date first aforesaid had been naturalized as a citizen within the United States, may at any time before May 12th, 1872, publicly declare his renunciation of such naturalization by subscribing an instrument in writing substantially in the form hereunto appended, and designated as Annex A.

"Such renunciation by an original citizen of the United States of British nationality shall, within the territories and jurisdiction of the United States, be made in duplicate, in the presence of any Court authorized by law for the time being to admit aliens to naturalization, or before the Clerk or Prothonotary of any such Court; if the declarant be beyond the territories of the United States, it shall be made in duplicate before any Diplomatic or Consular Officer of the United States. One of such duplicates shall remain of record in the custody of the Court or Officer in whose presence it was made; the other shall be, without delay, transmitted to the Department of State.

"Such renunciation, if declared by an original British subject, of his acquired nationality as a citizen of the United States, shall, if the declarant be in the United Kingdom of Great Britain and Ireland, be made in duplicate, in the presence of a Justice of the Peace; if elsewhere in Her Britannic Majesty's dominions, in triplicate, in the presence of any Judge of Civil or Criminal Jurisdiction, of any Justice of the Peace, or of any other Officer for the time being authorized by law in the place in which the declarant is, to administer an oath for any judicial or other legal purpose; if out of Her Majesty's dominions, in triplicate, in the presence of any Officer in the Diplomatic or Consular Service of Her Majesty.

"ARTICLE II.

"The contracting parties hereby engage to communicate each to the other, from time to time, lists of the persons who within their respective dominions and territories, or before

their Diplomatic and Consular Officers have declared their renunciation of naturalization, with the dates and places of making such declarations, and such information as to the abode of the declarants, and the time and places of their naturalization, as they may have furnished.

"ARTICLE III.

"The present Convention shall be ratified by Her Britannic Majesty and by the President of the United States, by and with the advice and consent of the Senate thereof, and the ratifications shall be exchanged at Washington as soon as may be convenient.

"In witness whereof the respective Plenipotentiaries have signed the same, and have affixed thereto their respective seals.

"Done at Washington the twenty-third day of February in the year of our Lord one thousand eight hundred and seventy-one.

"(L. S.) EDWARD THORNTON.

"(L. S.) HAMILTON FISH.

"ANNEX A.

"I, A. B., of (insert abode), being originally a citizen of the United States of America (or a British subject), and having become naturalized within the dominions of Her Britannic Majesty as a British subject (or as a citizen within the United States of America) do hereby renounce my naturalization as a British subject (or citizen of the United States,) and declare that it is my desire to resume my nationality as a citizen of the United States (or British subject).

"(Signed) A. B.

"Made and subscribed before me in (insert country or other sub-division, and state, province, colony, legation, or consulate) this day of 187 .

"(Signed) E. F.,
Justice of the Peace (or other title).

"(L. S.) EDWARD THORNTON.

"(L. S.) HAMILTON FISH.

AND WHEREAS by an Order made by Her Majesty in Council, 17th August 1870, it was ordered as follows:—

"At the Court of Windsor, the 17th day of August 1870.

"PRESENT:

"The Queen's Most Excellent Majesty in Council.

"Whereas by 'The Naturalization Act, 1870,' it is enacted that where Her Majesty has entered into a Convention with any foreign State, to the effect that the subjects or citizens of that State who have been naturalized as British subjects may divest themselves of their status as such subjects, it shall be lawful for Her Majesty by Order in Council to declare that such Convention has been entered into by Her Majesty; and from and after the date of such Order in Council, any person being originally a subject or citizen of the State referred to in such Order, who has been naturalized as a British subject, may, within such limit of time as may be provided in the Convention, make a declaration of alienage; and from and after the date of his so-making such declaration, such person shall be regarded as an alien and as a subject of the State to which he originally belonged as aforesaid. And whereas, on or about the thirteenth day of May last past, a Convention between Her Majesty and the President of the United States of America was duly signed at London, the ratifications whereof were duly exchanged at London, the tenth day of August instant, whereby the subjects or citizens of the United States of America who have been naturalized as British subjects are at liberty to renounce their naturalization, and divest themselves of their status as such British subjects, provided that such renunciation be publicly declared within two years after the exchange of the ratifications of the said Convention. Now, therefore, Her Majesty, by and with the advice of Her Privy Council, doth hereby declare that Her Majesty has entered into a Convention with the said United States of America, to the effect that the subjects or citizens of those States who have been naturalized as British subjects may divest themselves of their status as such subjects."

Now, this is to notify that all British subjects who have become and are naturalized, according to the law within the United States of America, as citizens thereof, may renounce such naturalization and resume their British nationality, provided that such renunciation be made before the 12th day of May 1872.

The renunciation is to be made in the following form:—

I, A. B. (insert abode), being originally a British subject, and having become naturalized as a citizen within the United States of America, do hereby renounce my naturalization as a citizen of the said United States, and declare that it is my desire to resume my nationality as a British subject.

(Signed) A. B.

"Made and subscribed before me in (insert country or other sub-division, and
state, province, colony, legation, or consulate) this day of 187 .

(Signed) E. F.,

Justice of the Peace (or other title).

This declaration must be made as directed in Section 3 of the said Naturalization Act, 1870, hereinbefore recited.

It is further notified that although by the above recited Convention of the 23rd day of February 1871 it is provided that American citizens who have been naturalized as British subjects should make the declaration of renunciation before an 'United States' Court of Justice or Diplomatic or Consular Officer of the United States, it is necessary, nevertheless, in order to comply with the terms of the said Section 3, that such declaration be also made before one of the Officers mentioned in the said section.

It is further notified that no fee will be levied for receiving the declaration hereinbefore mentioned. The said declarations are to be made in triplicate,—one copy is to be delivered to the declarant, one is to be retained in the archives of the Officer before whom the declaration is made, and one is to be transmitted to the Secretary to the Government of India in the Foreign Department.

The following Orders issued by the Government of India in the Military Department, are republished for general information:—

No. 257.—*Fort William, the 9th March 1872.*—The services of Lieutenant-Colonel A. Elderton, of the Bengal Staff Corps, are placed temporarily at the disposal of the Government of Bengal.

No. 263.—*The 18th March 1872.*—The undermentioned Officers are permitted to proceed to Europe on furlough on private affairs:—

* * * * *

Lieutenant-Colonel Edmund Henry Cullen Wintle, of the Bengal Staff Corps, Cantonment Magistrate and Judge, Small Cause Court, Dum-Dum,—for two years, under the Regulations of 1868.

* * * * *

No. 272.—*The 14th March 1872.*—The undermentioned Officers have reported their departure for Europe on the dates specified:—

Surgeon Major J. Fyrrer, M. D., C. S. I., of the Medical Department, G. G. O. No. 169 of 1872, *Indus*, 1st March 1872.

* * * * *

No. 276 of 1872.—The services of Surgeon J. A. P. Colles, M. D., in medical charge of the 4th Sikh Infantry, Punjab Frontier Force, are placed temporarily at the disposal of the Government of Bengal.

C. BERNARD,

Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

ESTABLISHMENT.

No. 107.

The 13th March 1872.

Notifications—Mr. W. Girling, Supervisor, First Grade, joined the Second Presidency Division on the 7th March 1872, before noon.

No. 108.

The 15th March 1872.

Mr. E. S. B. Pereira, Assistant Engineer, Second Grade, is posted to the Dacca Division, which he joined on the 26th February 1872, before noon.

No. 109.

The 14th March 1872.

Baboo Poran Chunder Sen, Supervisor, Second Grade, joined the Dinapore Division on the 8th March 1872, before noon.

No. 110.

The 19th March 1872.

Leave of Absence.—Mr. T. Kenoy, Sub-Engineer, First Grade, attached to the Darjeeling Division, is allowed privilege leave for two months, under Sections 16 and 20 of the Uncovenanted Service Absentee Regulations.

No. 111.

Mr. W. Connan, Assistant Engineer, Second Grade, attached to the Midnapore Division, is allowed special leave for one week, under Chapter II, Section 4, paragraph 28 of the Public Works Code.

COMMUNICATIONS.

No. 112.

The 19th March 1872.

Declaration under Section 6 of Act X of 1870 of the Government of India.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense, for a public purpose, viz. for a road between Girihidi and Doomree *via* Chammerkoh, Majidi, and Dhawatand, in the Sub-divisions of

Kurhurballee and Burhee, in the district of Hazareebaugh, it is hereby declared that, for the above purpose, a strip of land measuring about 27 miles in length and an average of 100 feet in breadth, and containing more or less 990 beegahs of standard measurement, is required within the aforesaid district of Hazareebaugh.

This Declaration is made, under the provisions of Section 6 of Act X of 1870, to all whom it may concern.

No. 113.

Declaration under Section 6 of Act X of 1870 of the Government of India.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense, for a public purpose, viz. for a Dik Bungalow at Girhidi, in the Sub-division of Kurhurballee, in the district of Hazareebaugh, it is hereby declared that, for the above purpose, a piece of land measuring about 500 feet by 300 feet, bounded on the north by the new Girhidi and Doomree Road, and on the east, south, and west by jungle, and containing more or less 10 beegahs 8 cottahs 5 chittacks of standard measurement, is required within the aforesaid district of Hazareebaugh.

This Declaration is made, under the provisions of Section 6 of Act X of 1870, to all whom it may concern.

No. 114.

Declaration under Section 6 of Act X of 1870 of the Government of India.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense, for a public purpose, viz. for an Inspection Bungalow at Maughidi, in the Sub-division of Kurhurballee, in the District of Hazareebaugh, it is hereby declared that, for the above purpose, a piece of land measuring about 400 feet by 300 feet, bounded on the south by the new Girhidi and Doomree Road, and on the north, east, and west by waste land, and containing more or less 8 beegahs 6 cottahs 10 chittacks of standard measurement, is required within the aforesaid district of Hazareebaugh.

This Declaration is made, under the provisions of Section 6 of Act X 1870, to all whom it may concern.

No. 115.

Declaration under Section 6 of Act X of 1870 of the Government of India.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense, for a public purpose, viz. for an Overseer's Bungalow at Bunderkoopee, in the Sub-division of Kurhurballee, in the district of Hazareebaugh, it is hereby declared that, for the above purpose, a piece of land measuring about 150 feet by 150 feet, bounded on the west by the new Girhidi and Doomree Road, on the north, east, and south by waste land, and containing more or less 1 beegah 11 cottahs 4 chittacks of standard measurement, is required within the aforesaid district of Hazareebaugh.

This Declaration is made, under the provisions of Section 6 of Act X of 1870, to all whom it may concern.

No. 116.

Declaration under section 6 of Act X of 1870 of the Government of India.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense, for a public purpose, viz. for an Overseer's Bungalow at Dhawatund, in the Sub-division of Kurhurballee, in the district of Hazareebaugh, it is hereby declared that, for the above purpose, a piece of land measuring about 150 feet by 150 feet, bounded on the south by the new Girhidi and Doomree Road, and on the north, east, and west by waste land, and containing more or less 1 beegah 11 cottahs 4 chittacks of standard measurement, is required within the aforesaid district of Hazareebaugh.

This Declaration is made, under the provisions of Section 6 of Act X of 1870, to all whom it may concern.

By order of the Lieutenant-Governor of Bengal.

■. LEONARD, C.E.,

Offg. Secy. to the Govt. of Bengal,

P. W. D.

Irrigation.

ESTABLISHMENT.

NOTIFICATION.

No. 65.

The 15th March 1872.

The Lieutenant-Governor has been pleased, under the sanction of the Government of India, to abolish the Sulye Division, and to incorporate it with the 24-Pergunnahs Division, with effect from the 1st April 1872.

No. 66.

The 19th March 1872.

Mr. M. Draper, Temporary Supervisor, First Grade, is posted to the Arrah Division, which he joined on the forenoon of the 11th March 1872.

No. 67.

Lieutenant N. Arnott, C.E., Assistant Engineer, Second Grade, is posted to the Patna Division, which he joined on the forenoon of the 18th March 1872.

IRRIGATION.

No. 68.

Notification.—The 1st and 2nd Branches of the Tidal Canal connecting the Roopnarain and Russoulpore rivers, will be re-opened for traffic on the 23rd instant.

G. A. SEARLE, Lieut.-Col., B.C.,

for Offg. Joint-Secy. to the Govt. of Bengal,

in the P. W. D., Irrigation Branch.

High Court Notices.

Circular Orders by the High Court of Judicature at Fort William in Bengal.

THE accompanying Circular memorandum No. 4, dated 18th February 1872, should be substituted for the circular memorandum of the same number and date previously issued, which is hereby cancelled and should be destroyed.

By order of the High Court,
F. B. PEACOCK,
HIGH COURT, Registrar.
The 14th March 1872.

**CIRCULAR MEMO.
No. 4.**

In the Notice circulated with circular memorandum No. 2, dated 21st February 1870, after the words "viz., 2 Rs. for each person to be served."

READ
"plus 2 Rs. on account of the Sheriff's European Officer, or 6 annas on account of his native officer, according as the service is made by one or the other."

By order of the High Court,
F. B. PEACOCK,
HIGH COURT, CIVIL SIDE, Registrar.
The 16th February 1872.

Departmental Notices.**Notification.**

DEPUTY COLLECTOR BABOO KALLY CHURN GHOSK has been placed in charge of the Alipore Treasury, and authorised to draw bills on other public treasuries.

H. COCKERELL,
Offg. Commissioner.
COMM.'s OFFICE, PRESIDENCY DIVN.,
Calcutta, the 15th February 1872.

Notification.

ASSISTANT COLLECTOR MR. LEONARD CHARLES ABBOTT has been placed in charge of the Nuddea Treasury, and authorized to draw bills on other public treasuries.

H. A. COCKERELL,
Offg. Commissioner.
COMM.'s OFFICE, PRESIDENCY DIVN.,
The 11th March 1872.

Notification.

BABOO RAMAKHOY CHATTERJEE has been placed in charge of the Midnapore Treasury, and authorized to draw bills on other treasuries.

C. T. BUCKLAND,
Commissioner.
COMM.'s OFFICE, BURDWAN DIVN.,
The 1st March 1872.

Notice.

MOULVIE ABDOL GHUFOOR, Deputy Collector, has been placed in charge of the Sylhet Treasury, and authorized to draw bills on all other treasuries.

F. B. SIMSON,
Commissioner.
DACCA COMM.'s OFFICE,
The 12th February 1872.

Notification.

MR. EXTRA ASSISTANT COMMISSIONER R. LEA has been placed in charge of the Durrung Treasury, and is authorized to draw bills on other treasuries.

H. HOPKINSON,
Governor General's Agent, N. E. F.,
and Commissioner of Assam.
GOWHATTY,
The 4th March 1872.

Notification.

DEPUTY COLLECTOR BABOO NUNDKISSORE DASS has been placed in charge of the Poores Treasury, and authorised to draw bills on all other treasuries.

T. E. RAVENSHAW,
Commissioner.
ORISSA COMMISSIONER'S OFFICE,
The 8th March 1872.

Notification.

BABOO RUNGO LALL BANERJEE, Deputy Collector, has been placed temporarily in charge of the Hooghly Treasury, and is authorized to draw bills on other treasuries.

C. T. BUCKLAND,
Commissioner.
COMM.'s OFFICE, BURDWAN DIVN.,
The 14th March 1872.

STATEMENT showing the quantity of Salt in store available for exportation on private trade at each of the several Ports of Export in the under-mentioned Districts:—

Name of District.	Ports at which Salt is generally available for export on private trade.	Quantity remaining in store actually available for export on 1st Feb. 1872.	REMARKS.
Ganjam	Bayanapadu, at the Newpadah Salt Pans	Indian Mds. 60,000	
Godavery	Cocanoda	.....
Kistna	Nizampatnam	.....
Chingleput	Madras	297,486	
	Ennore	179,646	
	Cavelong	.....
South Arcot	Morkanum	59,000	
Tanjore	Nagapattam	.....
	Kattinavady	.....
Tinnevely	Tuticorin	.....
	Total	577,135	

N.B.—Salt for export will be supplied by Government at the rates specified in the Notifications dated 21st March 1868 and 23rd April 1869, published at pages 737, Fort St. George's GAZETTE, dated 24th March 1868, and 637, dated 27th April 1868.

J. P. PENNINGTON,
Sub-Secretary.
REVENUE BOARD OFFICE,
Madras, the 30th February 1872.

PUBLISHED for general information.

By order of the Member in charge,
T. B. LANE,
Secretary.

BOARD OF REVENUE, L.P.,
Fort William, the 15th March 1872.

Statement showing the importation of Salt (private property) in bond and afloat on River Hooghly, subject to Customs' duty on the 16th March 1872.

	Government Gulabs.	Private Gulabs.	Afloat.	Total.
	In Mds.	In Mds.		
Liverpool Pangah ...	17,16,120	98,858	40,823	18,55,817
Italian Karkatch ...	1,638	...	...	1,638
Bombay ...	58,134	...	25,088	83,222
Madras ...	16,433	...	3,500	19,933
Arabian and Persian Gulfs Karkatch and Muscat Rock...	3,68,041	...	1,848	3,70,489
Total ...	21,91,355	98,858	70,257	23,31,071

By order of the Board of Revenue, L.P.,

J. A. CRAWFORD,
Collector of Customs.

CALCUTTA CUSTOM HOUSE,
The 19th March 1872.

List of Remaining and Unclaimed Letters accumulated in the Calcutta Post Office during the week ending 16th March 1872.

Aldar, A. L.
Adie, F. C.
Butchart, Capt. W.
Barnes, Mrs. E.
Barward, G.
Barton, W. G.
Bridge, G. A.
Briggs, J. A.
Bligh, W. G.
Benban.
Bridgnell, Mrs.
Beady, Mrs. J.
Brown, E.
Brown, R. D.
Beverley, W. J.
Courtney, Dr. W. M.
Coles, J. R.
C. A. L.
C. N. Dutt.
Cummins, A.
Cross, Dr. W.
Cunningham, W. O.
C. A. L.
Collins, G. C.
Doran, E. J.
Dumas, S.
Durrant, Mrs.
D'Silva, Miss. J. C.
Doran, P. O.
Dunbar, A. H.
Davies, Capt. H. C.
D'Souza, E. & Co.
Donlevy, H.
Day, W.
DeBarras, E.
Davies, E.
Elliot, Capt.
Fisher, A.
Francis, A.
Frayer, W. E.
Franklin, C.
George, Mrs.
Gopal Chunder Roy.
Greig, J.
Gonzalves, Mrs. J.
Green, J. E.
Grant, J. G.
Grogan, J. E. K.
Gomes, F.
Goslin, Mrs. G. A.

Hapkins, C. W.
Hand, C. E.
Hawkes, P.
Hay, Capt. J.
Henderson, Mrs. P. D.
Hurn Chunder Ghose.
Jones, E.
Jones, W.
Jardine, W.
Kondah, Mrs.
Kenney, Mrs.
Kally Prosono Mookerjee.
Leopold, A.
Levinge, Mrs. C.
Lane, J.
Lockwood, Capt. A. D. C.
Lattis, Serjt. T.
Lambert, J. A. C.
Monahan, A. C.
Maris, Mrs. A. J.
Maclean, M. L.
Middleton, G. D.
Oklham, P. S.
O'Donnell, H.
Paul, J.
Pregrove, H. R. H.
Polanne, Madame A.
Rudcliffe, F. A.
Robinson, Col. A.
Ross, Mrs.
Roberts, A.
Robinson, Mrs.
The Director of Archaeo-
logical Survey of India.
Smith, W.
Smith, S. F. A.
Simson, F. L.
Smith, W. R.
Stoker, J.
Thornton, Mrs. H.
Tomney, W.
The Negotiation Loan
Office.
Tipp, S.
Van, Mrs.
Ward, J.
Willis, Miss.
Warrant, Lt.-Col. W. E.
Young, Miss E. W.

W. H. McGOWAN,
Post-master of Calcutta.

CALCUTTA POST OFFICE,
The 19th March 1872.

Postal Notice.

SEA AND OVERLAND MAILS.

For	Box closes at	Date.	Per Steamer.
Ceylon, Penang, Singapore, Hong-Kong, China, and Japan.	7 P.M.	23rd Mar.	
Chittagong, Akyab, Kyauk Phyoo, and Sandoway.	7 ..	24th ..	Seefin.
Rangoon, Moulmein, Pen- ang, Malacca, and Singapore.	7 ..	" "	Burbeer.
Quadar, Muscat, Bunder, Abbas, Linga, Bushire, Bagdad, and Bussorah.	7 ..	25th ..	
Gopulpore, Bimlipatam, Vizagapatam, Cocunda, Madras, Pondicherry, Negapatam, Galle, Colombo, Tuticorin, Alleppy, Cochin, Bey- pore, Calicut, Tellee- cherry, Cannanore, Man- galore, and Bombay.	7 ..	27th ..	Satara.
Port Blair and Camorta ..	7 ..	31st ..	Himalaya.

The next Overland Mail to Bombay will close on Friday, the 22nd March 1872.

2. Book Post and Pattern Packets must be posted on the 21st.

3. Letters, &c., for Mauritius, St. Denis, and Réunion can be sent by this opportunity.

N.B.—The letter box will close at 7 P.M. precisely, after which hour Overland letters fully prepaid and bearing extra postage stamp of two annas on each cover will be received up to 7.30 P.M., or bearing an extra postage stamp of four annas on each cover up to 8 P.M., and after 8 up to 9 P.M., by a Post Office Clerk at the East Indian Railway Station, Armenian Chât.

W. H. McGOWAN,

CALCUTTA,
The 18th March 1872. Post-Master.

Insolvent Notices.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of Sew- } On Saturday, the 2nd
churn Ram and Dabee- } day of March instant, by
1011, Insolvents. } an order of this Court,
the said Insolvents were adjudged entitled to their personal discharge under the Act XI Vic., cap. 21, as to all persons named in their schedule as creditors or claiming to be creditors respectively.
Carruthers and Dignam, Attorneys.

In the matter of Alfred } On Saturday, the 2nd
William Cave, an In- } day of March instant,
solvent. } it was ordered that the
hearing of this matter do stand adjourned until Saturday, the 6th day of April next, and that the said Insolvent do then attend to be examined before the said Court.
M. Camell, Attorney.

In the matter of Martha } On Thursday, the 7th
Herring, an Insolvent. } day of March, it was
ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 4th day of May next, and that the said Insolvent do then attend to be examined before the said Court.
Robertson, Orr, Haines, and Francis, Attorneys.
Chief Clerk's Office, the 18th March 1872.

NOTICE.

THE following Packages landed from the undermentioned Ships are lying unclaimed at the Custom House. If the Goods are not cleared on or before the dates stated against each item, they will be sold, under Section 57 of Act VI. of 1863, for the realization of duty, wharfage, and other charges:—

Date of Sale.	Mark or Address of Packages.	Ships.
1872, Mar. 30th ...	1 Box, Mr. R. Taylor, Oak Lodge, Dalhousie Hill, and Loodiana, Punjab, India	... Meinam.
" 23rd ...	2 Boxes, M N	... Mahratta.
" 23rd ...	2 Cases, C. N. and Co.	... Decca.
" 23rd ...	{ 11 Bars of Iron, } no mark 8 Pieces ditto, }	... Cathcart.
" 23rd ...	10 Cakes of Spelter, M	... Ditto.
" 30th ...	1 Case, [G. A. & Co.] C. L. & Co.	... Oriental.
" 30th ...	2 Drums, [X]	... Ditto.
" 30th ...	1 Cask, [P] C	... Unknown.
" 30th ...	1 Bag, R	... Meinam.
" 30th ...	1 Bag, J E	... Ditto.
" 30th ...	1 Bundle, no mark	... Hindoostan.
" 30th ...	2 Boxes, no mark	... Ditto.
" 30th ...	1 Bag, no mark	... Ditto.
" 30th ...	1 Parcel, [C B C]	... Burmah.
" 30th ...	1 Keg, [S. S. & Co.]	... Ditto.
April 6th ...	27 Cases, M Y	... Decca.

CALCUTTA CUSTOMS,
The 19th March 1872.

J. A. CRAWFORD, *Collector of Customs.*

NOTICE.

THE following Package has been landed at the Custom House from the undermentioned Ship under the provisions of Section 52 of Act VI. of 1863. If the Goods are not cleared before the date stated against the item, they will be sold for the realization of duty, wharf rent, and other charges, under Section 56 of Act VI. of 1863:—

Date of Sale.	Mark or Address of Package.	Ship.
1872, April 27th ...	300 Cases, [J B B]	... Antoinette.

CALCUTTA CUSTOMS,
The 19th March 1872.

J. A. CRAWFORD, *Collector of Customs.*

Sheriff's Office, the 5th March 1872.

NOTICE is hereby given that the Third Criminal Session of the year 1872 of the High Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, will be holden at the Court House, in the Town Hall of Calcutta, on Thursday, the Fourth day of April next, at 11 o'clock in the forenoon, and so on from day to day until the said Session be over. And it is hereby proclaimed that all persons who will prosecute any of the prisoners to be brought up for trial at the said Session be then and there prosecute.

JOHN COWIE,
Sheriff.

১৮৭২ সাল ৪ মার্চ।

সকলকে সমাচার দেওয়া যাইতেছে যে
নুবে বাঙ্গালার কোর্ট উইলিয়ম দুর্গের অ-
ধীন শহর কলিকাতার এ অন্যান্য স্থানের

কোজদারী বিচার নিষ্পত্তি জন্য আগামি ৪
আপ্রিল বৃহস্পতিবার বেলা ১১ ঘটিকার
নময় এবং যে পর্যন্ত বেশিয়ানের কার্য
শেষ না হয় প্রতিদিন উক্ত সময়ে কলি-
কাতার চৌনহালে হাই কোর্টের আদালত
ঘরে সন্ ১৮৭২ সালের তৃতীয় ক্রিমিনেল
বেশিয়ান বসিবেক এবং এতদ্বারা প্রচার
করা যাইতেছে যে, যে সকল ব্যক্তি কোন
কয়েদীর বিরুদ্ধে কোজদারী মিছিল করি-
বেক তাহারা উক্ত স্থানে ঐ সময়ে হাজির
থাকিয়া মোকদ্দমা করে ইতি সন্ ১৮৭২
সাল তারিখ ৫ মার্চ।

JOHN COWIE,
Sheriff.

Notification under Section 64 of Act V of (B.C.) of 1870.

THE Commissioners for making Improvements in the Port of Calcutta, with the sanction of the Lieutenant-Governor of Bengal, do hereby declare that the wharf on the east bank of the river Hooghly extending from Colvin's Ghât on the North to Chandpaul Ghât on the South, is ready for receiving landing, and shipping goods, from and upon vessels not being sea-going vessels, and order that within the limits of that portion of the Port of Calcutta situated between Tolly's Nullah on the South and Ahereetollah Ghât on the North, it shall not be lawful to land or ship any goods out of or into vessels of the class above specified, other than those hereinafter excepted, except at the aforesaid wharf or at the wharf extending from Ahereetollah Ghât on the North to Juggurnauth Ghât on the South, or at the wharf between No. 6 Jetty on the North and Colvin's Ghât on the South, or at the wharf between the Mint premises on the North and Mullick's Ghât on the South.

The above order shall not be held to apply, until further notification, to inland steamers or to boats laden with bamboos, hay, straw, vegetables, fruit, meat, and market produce; such goods can be landed at the public ghâts under any rules and restrictions at present or hereafter in force thereat.

[True copy]

G. H. SIMMONS,

Secretary.

(1152—3)

CALCUTTA,
The 19th March 1872.

Commissioners for making Improvements in the Port of Calcutta.

NOTICE.

UNDER SECTION 69 OF ACT V. (B.C.) OF 1870.

THE following Packages landed at the Jetties from the undermentioned Ships have been removed to the Commissioners' Import Warehouse, where they remain at the risk and expense of the owners. If not cleared within two months from the date stated against each item, they will be sold under Section 72 of the said Act:—

Date of removal to Import Warehouse. 1872.	No., mark, and description.	Consignees.	Ships.
Mar. 27th ...	27 Cases, [A C S]	... Order	... Zeno.
" 27th ...	1 Case, addressed	... G. D. Blake	... Ditto.
" 27th ...	1 Case, B C C	... Order	... Ditto.
" 27th ...	19 Cases, [C & M]	... "	... Ditto.
" 27th ...	5 Cases, [555] D & Co.	... "	... Ditto.
" 27th ...	2 Packages, D W	... "	... Ditto.
" 27th ...	2 Cases, D	... "	... Ditto.
" 27th ...	1 Case, G C S	... "	... Ditto.
" 27th ...	1 Sample, I R [G]	... "	... Ditto.
" 27th ...	1 Case, addressed	... Captain H. Evans	... Ditto.
" 27th ...	1 Case, H M H	... Order	... Ditto.
" 27th ...	1 Sample, [H D B L]	... "	... Ditto.
" 27th ...	1 Packages, [J T C]	... "	... Ditto.
" 27th ...	1 Cask, [J. M. & Co.]	... "	... Ditto.
" 27th ...	1 Cask, [J G M L]	... "	... Ditto.
" 27th ...	1 Case, [K N N]	... "	... Ditto.
" 27th ...	3 Cases, L H	... "	... Ditto.
" 27th ...	1 Sample, L S	... "	... Ditto.
" 27th ...	1 Case, addressed	... Mackinnon, Mackenzie, & Co.	... Ditto.
" 27th ...	1 Case, [M D]	... Order	... Ditto.
" 27th ...	2 Cases, [6] M. C. & Co.	...	...
" 27th ...	3 Cases, [1] M. C. & Co.	... Order	... Zeno.
" 27th ...	1 Sample, C	... "	... Ditto.
" 27th ...	7 Cases, H C B C	... "	... Ditto.
" 7th ...	2 Cases, [N C D] S. S. S. & Co.	... "	... Ditto.
" 7th ...	1 Case, [T]	... "	... Ditto.
" 7th ...	4 Cases, [W J S]	... "	... Ditto.
" 7th ...	1 Case, W. F. S. & Co.	... "	... Ditto.
" 7th ...	1 Crate, H. & Co.	... "	... City of Brussels.
" 7th ...	1 Sample, [M C]	... "	... Ditto.
" 7th ...	3 Cases, P L C	... "	... Ditto.

CALCUTTA,
The 18th March 1872.

W. D. BATES, Vice-Chairman.

(1152—1)

Monthly Statement of Traffic passed through the Toll Stations, in the District of Backergunge, during the month of February 1872.

#	Rice.			Paddy.			Lime.	Jute.			Mustard Seed.	Betelnut.			Molasses.	Khail.			Salt.			Potatoes.								
	Number of boats.	Mandage by measurement.	Mandage of cargo by estimate.	Number of boats.	Mandage by measurement.	Mandage of cargo by estimate.		Number of boats.	Mandage by measurement.	Mandage of cargo by estimate.		Number of boats.	Mandage by measurement.	Mandage of cargo by estimate.		Number of boats.	Mandage by measurement.	Mandage of cargo by estimate.	Number of boats.	Mandage by measurement.	Mandage of cargo by estimate.		Number of boats.	Mandage by measurement.	Mandage of cargo by estimate.					
NAME OF TOLL STATION.																														
Koribali ..	103	108,154	75,880	7	2,000	1,450	43	119,686	69,870	73	180,885	91,286	15	11,077	6,210	55	36,024	13,750	3	332	210	1	640	300	3	800	400	..	..	..
Jhalakati ..	46	25,549	13,706	■	16,117	7,600	4	4,132	1,900	10	8,941	3,650	..	..	..	4	2,417	1,200	..	..	..	..	..	..	..	..	..	..	..
Pasopur ..	5	4,023	1,900	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	27	24,143	2,300	..	..	..
Bandarish ..	447	233,161	176,700	13	2,679	2,060	..	..	..	2	3,440	1,500	..	..	..	3	1,212	400	7	1,296	860	..	..	..	11	11,094	5,040	1	324	200

NAME OF TOLL STATION.	Pepper.			Koriander seed.			Sugar.			Liquor.	Iron.			Coal.			Sundries.				
	Number of boats.	Mandage by measurement.	Mandage of cargo by estimate.	Number of boats.	Mandage by measurement.	Mandage of cargo by estimate.	Number of boats.	Mandage by measurement.	Mandage of cargo by estimate.		Number of boats.	Mandage by measurement.	Mandage of cargo by estimate.	Number of boats.	Mandage by measurement.	Mandage of cargo by estimate.	Number of boats.	Mandage by measurement.	Mandage of cargo by estimate.		
Koribali ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5	1851	936
Jhalakati ..	3	423	140	1	575	400	..	..	..	..	..	..	..	..	..	..	..	..	3	903	300
Pasopur ..	..	..	..	..	..	..	4	1,273	600	2	868	400	..	..	..	..	..	..	15	3,667	1625
Bandarish ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	126	100

* ZILLAH BACKERGUNG, COLLECTOR'S OFFICE,
The 13th March 1872.

H. BARRINDER, Offg. Collector.

MAPS OF THE SURVEY OF INDIA.

Published at the Surveyor-General's Office, Calcutta,

During the month of February 1872.

Sole Agents in Calcutta—Messrs. Thacker, Spink & Co.

Description.	Size.	Price.	
		Unmounted.	
GENERAL MAPS.		Rs.	As.
Scale, 4 Miles = 1 Inch.			
Sindh Compilation, Sheet No. 0	Imperial	1	0
Do. do., Sheet „ 1	ditto	1	0
REVENUE SURVEY MAPS.			
Scale, 1 Mile = 1 Inch.			
District Chanda, Sheet No. 2 (2nd edition)	Double Royal	1	8
Do. Peshawur, do. „ 1	Double Elephant	1	8
Do. do., do. „ 4	ditto	1	8
Do. do., do. „ 8	ditto	1	8
District Raepoor, Main Circuit, No. 20 (Anastatic)	ditto	2	0
Do. Mymensing, do. Nos. 27 & 31 do.	Imperial	1	8
Do. do., do. „ 32 & 33 do.	ditto	1	8
Do. do., do. „ 34, 35, & 36 do.	Double Elephant	1	8
Do. do., do. No. 37 do.	Atlas	1	8
TOPOGRAPHICAL SURVEY MAPS.			
Scale, 1 Mile = 1 Inch.			
Bundelcund, Sheet No. 43	Double Elephant	1	0
Do. do. „ 44	ditto	1	0
Do. do. „ 46	ditto	1	0
Bewah do. „ 2	ditto	1	0
Central Provinces, Sheet No. 17	ditto	1	0
Scale 4 Miles = 1 Inch.			
Degree Sheet V, Central Provinces, (Sheet Nos. 14, 15, 16)	4 Sheet, D Elephant	0	8
DISTRICT MAPS.			
Scale, 1 1/2 Inches = 1 Mile.			
Purgunnah Bunsouth, District Balasore.	2 Sheets, Imperial	1	8
PLANS OF CANTONMENT, CITY & CIVIL STATION.			
Scale, 16 Inches = 1 Mile.			
Civil Station and Environs of Khundwa	4 Sheets, Imperial	8	0
Scale 8 Inches = 1 Mile.			
Civil Station and Environs of Khundwa	Atlas	1	8

SURVEYOR-GENERAL'S OFFICE,
Calcutta, 4th March 1872.H. L. TRUILLIER, Colonel,
Surveyor-General of India.

CURRENCY NOTES.

The following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having those Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
4538	A 42360	Rs. 50	Debandronath Dey.
4552	A 50336	100	Heraloll Seal.
4553	A 27157	100	} Mohes Chunder Paul.
	A 27158	100	
	A 27159	100	
	A 27160	100	
4554	A 41868	100	} Heralloll Nundy.
	A 41127	100	
	A 41126	100	
	A 41125	100	
	A 85065	100	
	A 40271	50	
	A 31901	10	
	A 18458	10	
4555	A 69228	500	Rossomoy Ghose.
4556	A 64298	50	} Kalachund Mondole.
	A 60204	50	
	A 65776	50	
	A 65812	100	
	A 65813	100	
4570	A 92923	1,000	Bhugwan Doss Agurwalla.
4575	A 44505	20	} Messrs. J. Davies & Co.
	A 00792	20	
	A 28692	20	
	A 42136	20	
	A 23391	20	
	A 71229	10	} Roy Norendronath Chowdry.
4578	A 95178	100	
4580	A 76684	500	} Kissen Ram.
	A 59286	50	
4581	A 59653	50	} Praunauth Roy Chowdry.
	A 59654	50	
	A 59657	50	
	A 78847	50	
4588	A 04062	10	Tara Dutt.
4590	A 81810	1,000	} Kadernath Mitter.
	A 66051	100	
	A 67307	100	
	A 44996	100	
4591	A 39548	100	} Bindrabun Ravetee-pershad.
	A 34367	100	
	A 50942	100	
4592	A 38938	50	J. D. White.
4598	A 99801		
	A 99804		
	A 99805		
	A 99802		
	A 95507		
	A 04227		
	A 42226		
	A 04224		

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
4593	A 18456	Rs.	} 10 ea.
	A 99576		
	A 00112		
	A 04226		
	A 46118		
	A 19530		
	A 50355		
	A 41221		
	A 14677		
	A 04210		
	A 39174		
	A 27514		
	A 27517		
	A 27515		
	A 27516		
	A 27513		} 20 ea.
	A 27545		
	A 27510		
	A 26132		
	A 26133		
	A 26134		
	A 26135		
	A 26136		
	A 65021		
	A 26118		
	A 26119		
	A 65430		
	A 65838		
	A 65879		} 50 ea.
	A 40370		
	A 40436		
	A 40435		
	A 40434		
	A 46858		
	A 75750		
	A 75757		
	A 75758		
	A 75759		
	A 75760		
	A 13490		
	A 75718		
	A 77199		
	A 75753		
	A 75744		
	A 06819		} 100
	A 05325		
	A 09895		
	A 20720		
	A 11033		
	A 45268		
	A 54713		
	A 53973		
	A 54784		
	A 95927		
	A 12763	100	
4600	A 68876	100	J. Cornelius.
4602	A 41760	100	The Post-Master General, N. W. P.
4539	A 40349	10	Messrs. Atkinson, Thornton and Co.
4540	A 61177	10	Mr. J. Toones.
4541	A 38627	10	Messrs. Bennett and Co.

Notes partially lost or destroyed.

Notes partially lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
4542	A 95741	50	Luckhmeechund Ra- khickha.
	A 18926	50	
4544	A 85512	50	Mirza Ibrahim Beg.
4546	A 57926	20	Ismail Khan.
4547	A 78151	50	Rundhaie Lal.
4549	A 16857	10	Benudbehary Sing.
4550	A 44887	10	Nobinchund Bural.
4551	A 92090	20	Bistoo Doss Ghose.
	A 85038	10	
4557	A 80835	20	Dwarkanath Bhunjo.
	A 91100	10	
	A 24632	10	
4558	A 91015	10	Briznath Sing.
4562	A 51066	10	Huronath Seal.
4564	A 34298	100	Pitamber Shaha.
4567	A 63913	10	Messrs. Colvin, Cowie and Co.
	A 37019	20	
	A 56301	50	
	A 56802	50	J. Gibbon.
4568	A 31971	100	
4569	A 63597	50	Doorgadoss Doss and Woomachurn Doss.
4571	A 77284	20 each.	Messrs. James Ander- son & Co.
	A 39028		
	A 69481		
	A 11426	20	Dwarkanath Chucker- butty.
4582	A 03012		
	A 76252	20	Juggohundho Goopto.
4583	A 03304	10	Hajee Hossein Ali.
4585	A 41857	20	A. J. Oldham.
4586	A 82517	20	C. T. Davies.
4589	A 64734	10	Aubus Ally.
4594	A 00021	100	F. Lemarchand.
4596	A 49899	10	Basakharam Hurdial.
4597	A 99321	100	Messrs. Gillanders, Arbuthnot and Co.
4601	A 01374	100	
	A 01373	100	
	A 01372	100	

Wrongly joined.

4543	A 13390	10	Koylas Chunder Baner- jee.
	A 60997		
4545	A 09130	10	Auttol Behary Paul.
	A 72090		
4548	A 04150	50	Ramessur Mookerjee.
	A 94151		
4559	A 05082	20	Rahamuth Khaw.
	A 05681		
4560	A 35884	50	Bunkim Chunder Chat- terjee.
	A 35585		
4561	A 90842	10	Gunganarain Dhur.
	A 34908		
4563	A 65244	20	Syed Hossein.
	A 65243		
4574	A 81902	20	J. P. Hicks Lyne.
	A 75564		
4577	A 61072	20	Messrs. Wattenbach, Heilgers & Co.
	A 51071		
	A 87155	20	
	A 87147		
4578	A 03518	10	Tameezuddeen, Ahamud.
	A 61290		
4579	A 95265	10	Kallypuddo Chucker- butty.
	A 95399		

Wrongly joined.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
4584	A 18877	10	Harkuru Doss, Ram- churn Doss.
	A 14035		
4587	A 09946	10	Messrs. P. S. D'Bozario & Co.
	A 79694		
4595	A 10160	20	Gonesh Chunder Paul.
	A 10159		

L. BERKELEY,

Asst. Commr. of Paper Currency.

PAPER CURRENCY DEPARTMENT,
The 18th March 1872.**Opium Notification.**

No. 140C.

NOTICE is hereby given that the Fourth Sale of Opium, the provision of 1870-71, will be held at the Government Opium Sale-room, No. 2, Banks-hall Street, on Wednesday, the 3rd April 1872, at 11 A.M., and will comprise 3,575 Chests, viz.:-

Behar Opium	...	2,000
Benares ditto	...	1,575

Total Chests ... 3,575

2. The general conditions of the sale now advertized will be the same as usual: they may be ascertained by reference to the Notification issued on the 10th November 1871, and published in the *Government and Exchange Gazettes*, or on personal application at the office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 8th and 18th April respectively; that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the sale-room, will be received after 4 p.m. of Monday, the 8th April 1872, and no Bank of Bengal Receipts in full payment of lots will be accepted after 4 p.m. of Thursday, the 18th April 1872.

4. In addition to the quantity above advertized for sale, the following quantities more or less of Behar and Benares Opium will be brought to sale in the present year on or about the dates specified below. The Member in charge of the Opium Department, however, reserves to himself the right of altering these dates should circumstances render it expedient to do so:—

Dates.	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Monday, 8th May 1872	2,000	1,575	3,575
On or about Thursday, 8th June "	2,000	1,575	3,575
On or about Thursday, 4th July "	2,000	1,575	3,575
On or about Monday, 6th Aug. "	2,000	1,575	3,575
On or about Thursday, 6th Sept. "	2,000	1,575	3,575
On or about Tuesday, 1st Oct. "	2,000	1,575	3,575
On or about Wednesday, 8th Nov. "	2,000	1,575	3,575
On or about Thursday, 8th Dec. "	2,000	1,575	3,575
Total chests	14,000	11,750	25,750

By order of the Member in charge.

T. B. LAW.

Bd. of Rev., Fort William,
The 26th February 1872.

Secretary.

Nuddea Rivers.

Weekly Water Report showing the least depth of water in the Bhagiruttee River for the week ending Friday, the 15th March 1872.

NAMES OF PLACES, &c.	Least depth of Water.	REMARKS.
	Ft. In.	
On the Entrance Bar ...	4 9	
FROM "		
Thence to Jungipore, 9 miles	4 0	
FROM		
Jungipore to Berhampore, 47 miles.	3 0	
FROM		
Berhampore to Cutwa, 50 miles.	3 0	
FROM		
Cutwa to Nuddea, 46 miles...	■ 6	

Height of water on gauge at Berhampore on the 15th March 1872 above zero 4 feet 7 inches.

T. H. WICKES, C.E.,
Exc. Engr., Nuddea (Local) Rivers Division.
 BERNHAMPORE,
 The 15th March 1872.

Notice

Is hereby given that the undermentioned lot of waste land, estimated to consist of about 2,000 acres, more or less, situate in Mouzah Ekornatoli, Mehal Deenjoz, in the district of Luckimpore, and bounded as shewn at the foot of this notice, has been applied for under the "Rules for the sale of unassessed land in the Lower Provinces of Bengal," (Chapter XXVI of the rules of the Board of Revenue). All claims and objections in bar of the sale having been finally disposed of under the provisions of Act XXIII of 1863, the said lot will be put up to sale by auction to the highest bidder above the upset price of Rs. 5 an acre, on the 2nd May of 1872, at the office of the Deputy Commissioner of Luckimpore. The sale will be made in the manner, and subject to the conditions prescribed by the rules above cited, and to the provisions of Act XXIII of 1863.

W. S. CLARKE,
Deputy Commissioner.

DE. COMM'R'S OFFICE, LUCKIMPORE,
 The 1st February 1872.

1. Lot.**Boundaries.**

North—Maijan River.
 South—Sessa Nuddee and Byotts' Basti lands.
 East—Nadooa Grant.
 West—Barra Bheel, Farlong Nuddee, and Byotts' cultivated lands.

Notice

Is hereby given that a lot of waste land, consisting of about 718 acres, situated in Monzah Tingrai, Mehal Tingrai, District of Luckimpore, Assam, and bounded as shown at the foot of this notice, has been applied for under the rules for the sale of unassessed lands in the Lower Provinces of Bengal (Chapter XXVI of the rules of the Board of Revenue). All claims and objections in bar of the sale having been finally disposed of under the provisions of Act XXIII of 1863, the said lot will be put up to sale by auction to the highest bidder above the upset price of Rs. 2-8 an acre on the 2nd day of May 1872, at the Office of the Deputy Commissioner of Luckimpore, Assam. The sale will be made in the manner and subject to the conditions prescribed by the rules above cited, and to the provisions of Act XXIII of 1863.

W. C. S. CLARKE,
Dy. Commr., Luckimpore.

DEBROOGURH DY. COMM'R'S OFFICE,
 The 3rd February 1872.

Lot 1.**Boundaries.**

North—Tingrai Nuddee.
 South—Bahjan Garden and a Path.
 East—Chapori.
 West—Tingrai Nuddee.

Notice

Is hereby given that a lot of waste land, consisting of about 157 acres 2 roods and 8 poles, situate in Mouzah Kakoratolly, in the district of Luckimpore, and bounded as shown at the foot of this notice, has been applied for under the "rules for the sale of unassessed lands in the Lower Provinces of Bengal (Chapter XXVI of the rules of the Board of Revenue)." All claims and objections in bar of the sale having been finally disposed of under the provisions of Act XXIII of 1863, the said lot will be put up to sale by auction to the highest bidder above the upset price of Rs. 2-8 an acre, on the 3rd day of June 1872, at the Deputy Commissioner's Office at Debrooghur. The sale will be made in the manner, and subject to the conditions prescribed by the rules above cited, and to the provisions of Act XXIII of 1863:—

Boundaries.

North—By the Bissakossijan and Suddyah road.
 South—By the Hilikhagooryjan.
 East—Road to Suddyah.
 West—Bissakossijan.

W. C. S. CLARKE,
Deputy Commissioner.

DEPT. COMM'R'S OFFICE, LUCKIMPORE,
 The 29th February 1872.

Notice

Is hereby given that a lot of waste land, consisting of about 748 acres 1 rood and 8 poles, situate in Mouzah Rungagora, in the district of Luckimpore, and bounded as shown at the foot of this notice, has been applied for under the "rules for the sale of unassessed lands in the Lower Provinces of Bengal (Chapter XXVI of the

rules of the Board of Revenue.)" All claims and objections in bar of the sale having been finally disposed of under the provisions of Act XXIII. of 1863, the said lot will be put up to sale by auction to the highest bidder above the upset price of Rs. 2-8 an acre, on the 3rd day of June 1872, at the Deputy Commissioner's Office at Debrooghur. The sale will be made in the manner, and subject to the conditions prescribed by the rules above cited, and to the provisions of Act XXIII. of 1863:—

Boundaries.

North—Moree Dibroo and Dibroo River.
South—Forest Jungle and Grant No. I.
West—Dinjan.
East—Theeka Disoyjan.

W. C. S. CLARKE,
Deputy Commissioner.

DEPT. COMMRS.'S OFFICE, LUCKIMPUR,
The 20th February 1872.

Notice

Is hereby given that a lot of waste land, consisting of about 513 acres 1 rood, situate in Mouzah Bogdome, in the district of Luckimpore, and bounded as shown at the foot of this notice, has been applied for under the "rules for the sale of unassessed lands in the Lower Provinces of Bengal (Chapter XXVI. of the rules of the Board of Revenue.)" All claims and objections in bar of the sale having been finally disposed of under the provisions of Act XXIII. of 1863, the said lot will be put up to sale by auction to the highest bidder above the upset price of Rs. 2-8 an acre, on the 3rd day of June 1872, at the Deputy Commissioner's Office at Debrooghur. The sale will be made in the manner, and subject to the conditions prescribed by the rules above cited, and to the provisions of Act XXIII. of 1863:—

Boundaries.

North—By the Moree Dibroo.
South—Grass Jungle.
East—Road to Rungagora and Dinjan River.
West—Law Jam and road to Debrooghur.

W. C. S. CLARKE,
Deputy Commissioner.

DEPT. COMMRS.'S OFFICE, LUCKIMPUR,
The 20th February 1872.

Notice.

Lot No. 8.

NOTICE is hereby given that a lot of waste land, estimated to consist of about 63 acres, more or less, situated in Mouzah Solall, Zillah Nowgong, Assam, and bounded as shown at the foot of this notice, having been applied for under the "rules for the sale of unassessed waste lands in the Lower Provinces of Bengal," will be put up to sale by auction to the highest bidder above the upset price of Rs. 5 per acre on the 17th day of June 1872, at the Office of the Deputy Commissioner of Nowgong, Assam, should no objection be preferred such as to render it necessary to defer the sale under the provisions of Act XXIII. of 1863. The sale will be made in the manner,

and subject to the conditions prescribed by the rules above cited, and to the provisions of Act XXIII. of 1863:—

Boundaries.

North, Roopect land; South, Chekoni Purbut; East, jungle and Paneebhola tree; West, Chekonee Jooree and Paneebhola tree.

J. SHERER,
Deputy Commissioner.

Nowgong, Assam,
The 31st January 1872.

Notice.

Lot No. 9.

NOTICE is hereby given that a lot of waste land, estimated to consist of about 112 acres, more or less, situated in Mouzah Solall, Zillah Nowgong, Assam, and bounded as shown at the foot of this notice, having been applied for under the "rules for the sale of unassessed waste lands in the Lower Provinces of Bengal," will be put up to sale by auction to the highest bidder above the upset price of Rs. 5 per acre on the 17th day of June 1872, at the Office of the Deputy Commissioner of Nowgong, Assam, should no objection be preferred such as to render it necessary to defer the sale under the provisions of Act XXIII. of 1863. The sale will be made in the manner, and subject to the conditions prescribed by the rules above cited, and to the provisions of Act XXIII. of 1863:—

Boundaries.

North, jungle and Mr. Haxell's grant under ordinary cultivation lease; South, jungle and Paneebhola tree; East, Chekonee Purbut; West, Dullang Jooree.

J. SHERER,
Deputy Commissioner.

Nowgong, Assam,
The 31st January 1872.

Notice

Is hereby given that a lot of waste land, estimated to consist of about 150 acres, more or less situated in Mouzah Rungamatee, Zillah Sebsagur, and bounded as shown at foot of this Notice, having been applied for under the "Rules for the sale of unassessed waste lands in the Lower Provinces of Bengal," will be put up to sale by auction to the highest bidder, above the upset price of two rupees and eight annas per acre, on the 17th June 1872, at the Office of the Deputy Commissioner of Sebsagur, should no objection be preferred such as to render it necessary to defer the sale under the provisions of Act XXIII. of 1863. The sale will be made in the manner and subject to the conditions prescribed by the rules above cited, and to the provisions of Act XXIII. of 1863.

Boundaries of Lot.

North, Gola Bheel; South, Gur Alles; East, by a line drawn at right angles from the Gur Alles, where a pillar will be raised to the Gola Bheel, distant 3,600 feet; West, a line parallel to the eastern boundary and distant 1,600 feet from it.

A. C. CAMPBELL, Major,
Deputy Commissioner.

ZILLAH SEBSAGUR, DEPT. COMMRS.'S OFFICE,
The 20th December 1871.

Miscellaneous Advertisements.

Department of Public Works.

Notice is hereby given that the right of collecting the authorized tolls on the Buxee and Gyeghattes Navigation Channels, for the year ending the 31st March 1873, will be sold by public auction at the Office of the Executive Engineer, 24-Pergunnahs Division, Writers' Buildings, Calcutta, on Thursday, the 21st March 1872, at 11 A.M.

Each intending bidder will be required to deposit before the sale commences the sum of Rs. 100, which will be returned to him in the event of his bid not being accepted; the deposit of the highest bidder will be returned on the receipt of security equal to the amount of one-fourth of his bid.

This cancels the previous notice advertising the sale to take place on the 25th instant at Ranee-gunge.

For further particulars, apply to the undersigned.

A. J. HUGHES, C.E.,
Executive Engineer, Sdye Division,
Raneegunge.

বিজ্ঞাপন।

সর্বসাধারণকে জ্ঞাত করা যাইতেছে যে, সন ১৮৭২ সালের ২১ মার্চ তারিখে রক্তকলিবার বেলা ১১ ঘটিকার সময় যোকার কলিকাতার রাইটস্ ডিলভিউ ন্যায়ক বাড়ি ৩২৪ পরগনার ডিবিজনের একজিকিউটিব ইঞ্জিনিয়ার সাক্ষেবের আপিসে রূপনারায়ণ ও নাথোদর নন্দন মধ্যবর্তী বাকসী ও গাইয়াজি নামক খাল সন ১৮৭২ সালের ১লা আগ্রেল অবধি সন ১৮৭২ সালের ৩১ মার্চ পর্যন্ত এক বৎসরের নিমিত্ত বাসুল আদায়ের ইজারা প্রকাশ্য মীলায়ে বিলি করা যাইবে।

পুত্র্যক মীলায় ডাকনীর ব্যক্তিকে মীলায় আদায়ের পূর্বে ১০০ শত টাকা আদায় করিতে হইবে এবং বাসনিগের ডাক অগ্রাধ্য হইবে, ডাকনিগের আদায়িত টাকা কেবল দেওয়া যাইবে এবং উক্ত পণের মীলায় ডাকনীর ব্যক্তির আসানতি টাকা ইজারার ডাকের নিকি পরিমাণে আদায়ী টাকা আদায় নিলে কেবল দেওয়া যাইবে।

এই সুপ্রসার বারার পূর্বেলিখিত রাণীগঞ্জ মোকামে মীলায় করা হইল।*

উপরক্ত বিষয়ের অধ্যাক্ষ মহোদয় বিশ্বাসকরিত লিখিবের নথিগে প্রাপ্ত হইবে।

এ. কে. ডিউক, সি, ই.

একজিকিউটিব ইঞ্জিনিয়ার সিসাই ডিবিজান,

রাণীগঞ্জ।

Notice.

Copies of Act VII of 1871, the Indian Emigration Act, in Urdu and Hindoo, can be obtained on application at the Bengal Secretariat at 8 annas per copy.

Notice

Is hereby given that the lease of the under-mentioned lime quarries, situated in the Khasi and Jynteah Hills, for three years, commencing from the 1st April 1872 and ending with the 31st March 1875 A.D., will be put up to public auction, on the 30th March 1872, at 12 A.M., at the Deputy Commissioner's Office at Shillong, at the upset price mentioned opposite the mehals. The rent payable half-yearly in advance. Further particulars regarding lime quarries can be obtained by application to the undersigned:—

No.	Name of quarries.	Where situated.	Upset price.
			Rs. As.
1	Patharea Cherra	Phawol in Khasi Hills	6,25 0
2	Bansengueski	Maharun in ditto	750 0
3	Sokura Cherra	Mohachamok in ditto	600 0
4	Oolhamey Cherra	Jynteah Hills	5,40 0
5	Lemoussochun	Ditto	805 0
6	Mooralee Cherra	Ditto	200 0
7	Songthokong	Ditto	1,000 0
8	Kompoth	Ditto	1,500 0
9	Choon Cherra, Lehting Cherra, and Rousee.	Ditto	11,500 0

J. B. SHADWELL,

Extra Asst. Commr., in charge.

DE. COMM'R'S OFFICE, KHASI AND JYNTAEH HILLS,
The 26th February 1872.

Notice.

Certain effects belonging to the estate of the late Mr. E. ROSEND, who held the post of Inspector in the Sarun Police, and who died intestate on the 24th January 1872, have been placed in the custody of this Court, and will be delivered to any person legally authorized to receive the same.

A. HOFF,

Judge.

SARUN,
The 24th February 1872.

(1122—4)

Notice

Is hereby given that certain effects belonging to the estate of the late Mr. G. W. Ferris, a British born subject, who died intestate at Soory, are under the seal of this Court, and will be delivered to any one duly authorized to receive the same.

E. C. CHASTEE,

Offg. Judge.

BEERBHUM,
The 15th March 1872.

(1145—3)

Notice.

MR. JAMES DRUMMOND MAXWELL, and also MR. ROBERT McDONALD ROSS and MR. HUGH WALKER TULLOCH, are authorized to sign our firm from this date.

J. NICOL FLEMING AND CO.

CALCUTTA,
The 7th March 1872.

(1131—3)

INSOLVENT COURT.

OFFICIAL ASSIGNER'S OFFICE.

Pursuant to Act No. XXVII. of 1841.

Notice is hereby given that in the event of no claim being established to the unclaimed dividends hereundermentioned within twelve months from this date, such dividends will be distributed amongst such of the creditors of the undermentioned Insolvent Estates as have established their claims against such estate:—

ESTATE OF DOORGADESAUD GOOLZAREEMULL.

Names of Creditors.	Amount of claim.			1st dividend at 7½ per cent.		
	Rs.	As.	P.	Rs.	As.	P.
Bunnachund Premraj of Burra Bazar, Cloth Merchant	...	999	12 0	74	15	8
Beenraj Ramchand of ditto, ditto	...	21	0 0	1	9	0
Bahoololl Chowdry of Sulkeah, Garrawan	...	19	0 0	1	6	9
Beharryoll Hiraloll of Pugiaputty, Cloth Merchant	...	11	0 0	0	13	2
Bolaky Sing Gopaulloss of ditto, ditto	...	299	0 0	22	6	9
Bhoynab Khettry of Panchanuntollah, Duloll	...	1,251	0 0	93	13	2
Bisseshurnauth Paray of Jugget Sett's Kuttra, Cloth Merchant	...	190	15 0	14	5	4
Choutnull Golaubchand of Monohur Doss's Kuttra, ditto	...	39	13 0	2	15	9
Choutnull Choonoololl of Pugiaputty, Shop-keeper	...	500	0 0	37	8	0
Cassinanth Dutt at Messrs. Jardine, Skinner and Company	...	9	3 0	0	10	0
Putarani Gourie Dutt of Kuttra, Cloth Merchant	...	32	0 0	2	6	4
Deen Dyal Naraindoss of Rajah's Kuttra, Cloth Merchant	...	2,316	10 6	176	0	0
Fergusson and Company, Nohimohun Doss, Banian	...	339	8 0	25	7	5
Goramull Goroolchand of Rajah's Kuttra, Cloth Merchant	...	1,245	6 0	93	6	9
Gopaulchand Hemchand of Pugiaputty, ditto	...	100	0 0	7	8	0
Jogedhuni Khettry of Meerbolur's Ghaut, ditto	...	136	5 0	10	3	7
Jadarchund Chouarup of Pugiaputty, ditto	...	394	7 0	29	9	3
Jadarchund Paul and Calycocomar Mullick of Pugiaputty, Cloth Merchants	...	6	0 0	0	7	10
Konnoyloll Radakissen of Mirzapore, North-Western Provinces	...	932	0 0	69	2	5
Luckichund Pretandoss of Calcutta, Cloth Merchant	...	21	0 0	1	9	2
Moujy Ram Kheksydoss of ditto, ditto	...	17	15 0	1	6	6
Mahyut Koondumull of ditto, ditto	...	21	0 0	1	9	2
Mohunoll Konnoylall of ditto, ditto	...	15	10 0	1	2	9
Nobin Napis at Messrs. Robert Watson and Company's	...	37	14 0	2	13	4
Nathoram Ramkissen of Calcutta, Cloth Merchant	...	51	0 0	3	13	2
Nanon Mull of ditto, ditto	...	25	0 0	1	14	0
Noonkurum Woodychand of ditto, ditto	...	143	12 0	10	12	6
Nohingopal of ditto, Stationer	...	21	0 0	1	9	2
Patterson and Company, Gobinchunder Dutt of Calcutta, Merchant and Banian	...	688	12 0	51	10	6
Ramnarain Nohurmull of Burra Bazar, Shop-keeper	...	102	4 0	7	10	9
Re-obchand Heeroll of Calcutta, Cloth Merchant	...	130	14 0	9	13	1
Ramsorop Soorjeeprasad of Calcutta, Shroff	...	867	13 9	65	1	5
Sunker Lal Balmokund of Calcutta, Cloth Merchant	...	756	4 0	56	11	6
Salim Sing Boijnath of ditto, ditto	...	44	6 0	3	5	5
Saojyram Hood Sing of ditto, ditto	...	144	15 9	10	14	0
Takoor Jonopersaud Gungapersaud of Muttra, Shroffs	...	1,001	9 3	75	1	10
Ummarchura Ramnarain of Calcutta	...	11	0 0	0	13	2

ESTATE OF KESSRECHUND AND ISSRECHUND.

Names of Creditors.	Amount of claim.			1st dividend at 5½ per cent.		
	Rs.	As.	P.	Rs.	As.	P.
Amoluckchand Kooroll of Agra, Trader	...	29	8 3	1	9	11
Ajoodhapersaud Tirbeddy of Mirzapore, Mahajun	...	106	9 3	5	13	9
Amudally Khan, Nizamutally Khan of Mirzapore, Mahajuns	...	40	13 0	2	11	10
Balgovind Sreekissen Doss of Chunargur, Trader	...	5,644	7 9	310	7	2
Bulloram Doss, Brajoruttan Doss of Mirzapore, Merchants	...	4,413	13 3	242	12	2
Bulloram Doss, Bindaban Doss of ditto, ditto	...	273	14 3	15	1	1
Bancepersaud Gobindpersaud of ditto, ditto	...	27	12 6	1	8	5
Bhogoman Doss Mohunoll of Mirzapore, Mahajun	...	14	4 6	0	12	7
Brijomohun Doss Dabepersaud of Mirzapore, Merchant	...	76	8 8	4	3	4
Bekhareedoss Cojjobeharee of ditto, ditto	...	4,104	0 0	225	11	6
Buddreedoss Sewdyal Jhungyloll of ditto, ditto	...	2,258	13 0	123	3	9
Callooram Sheer Sing of Mirzapore, Merchant	...	809	8 3	44	8	11
Choteoll Gobindpersaud of ditto, ditto	...	2,581	8 0	141	15	9
Dilsook Roy of Mirzapore, Merchant	...	28	8 9	1	9	2

Names of Creditors.	Amount of claim.			1st dividend at 5½ per cent.		
	Rs.	As.	P.	Rs.	As.	P.
Geopersaud Kissenpersaud of Chunargur, Trader ...	15	6	0	0	13	6
Harnarain Mukoonloll of Mirzapore, Mahajun ...	98	8	3	5	6	9
Jublamull Sirsaha of Mirzapore, Trader ...	7,621	0	3	89	2	5
Jebutsaha Sanceeram of Mirzapore, Merchant ...	1,628	7	0	89	6	0
Jebutsaha Kasseram Progoram of Mirzapore, Trader ...	29	12	0	1	10	2
Jecharam Nundololl of Mirzapore, Trader ...	3,121	2	0	171	10	7
Koonjololl Bissessur Doss of Patna, Trader ...	35	4	0	1	15	0
Kutwaroololl Sunruttonloll of Mirzapore, Merchants ...	5,507	3	3	302	14	4
Koonjebharay Banceemadhub of ditto, ditto ...	1,508	3	0	82	15	2
Mohachand Punualoll of Agra, Trader ...	25	4	0	1	6	2
Mokundoss Chupduk of Mirzapore, Mahajun ...	28	4	0	1	8	10
Mohunt Persuram Geer, Ghasi Mehmo Gheer, and Mohunt Aman Gheer of Mirzapore, Mahajuns ...	3,217	9	0	176	15	5
Muddopersaud Ramnarain of Mirzapore, Mahajun ...	23	13	6	1	4	11
Mohunt Naulpoory, Rajenderpoory, and Manpoory of Mirzapore, Mahajuns ...	6,433	5	3	353	13	4
Nanny Boho, widow of Jhangloll of Mirzapore, Mahajun ...	950	2	6	52	4	1
Naick Menmoor Giness Doss of Mirzapore, Mahajun ...	62	8	0	3	7	0
Pertaubmull Jugmun Doss of Mirzapore, Mahajun ...	29	0	0	1	9	6
Poorunchand Sreenull of Mirzapore, Mahajun ...	18	1	6	0	15	11
Perroomul Ramrick of Mirzapore, Mahajun ...	2,961	1	0	124	8	5
Rajehund Nursingdoss of Mirzapore, Trader ...	13	14	6	0	12	3
Rampersaud Ramanund ditto, ditto ...	65	10	0	3	9	9
Rampersaud Jankopersaud ditto, ditto ...	3,122	15	0	171	12	2
Ramsalia Muttra Doss ditto, ditto ...	3,874	8	0	213	1	7
Rogoonauth Doss Amceermull ditto, ditto ...	1,075	10	0	59	2	7
Ramjun Sewbux ditto, ditto ...	5,449	11	0	299	11	8
Sewment Roy Kalooram ditto, ditto ...	11	11	3	0	10	4
Sookram Ramchund ditto, ditto ...	26	3	3	1	7	1
Sewram Rankissen ditto, ditto ...	623	13	9	34	4	11
Sungumloll Mewaloll ditto, ditto ...	1,210	12	6	66	9	5
Saligram Bhugwan Doss ditto, ditto ...	2,262	12	0	124	7	2
Tecaram Lutchempersaud ditto, ditto ...	28	9	0	1	8	0

ESTATE OF SEEBURCHUND BUSHAI.

Names of Creditors.	Amount of claim.			1st dividend at 10 per cent.		
	Rs.	As.	P.	Rs.	As.	P.
Bhuggowan Doss Dhurmchund of Burra Bazar, Merchant ...	162	9	0	16	4	0
Bissessur Parray ditto, ditto ...	13	12	0	1	6	0
Dowlut Rankissen Doss ditto, ditto ...	200	0	0	20	0	2
Goramul Gokoolchund ditto, ditto ...	255	12	0	25	9	0
Goburdhone Doss, Ramjee Doss ditto, ditto ...	30	10	0	3	1	0
Joychund Bissumchund ditto, ditto ...	56	4	0	5	10	0
Kostoorchund Bagrie ditto, ditto ...	120	0	0	12	0	0
Mahamood Saha of Coomartolly, Money Lender ..	450	0	0	45	0	0
Pannaloll, Kettsee Doss of Burra Bazar, Merchants ...	137	8	0	13	12	0
Tarachund Saraoogee ditto, ditto ...	125	0	0	12	8	0

ESTATE OF ROBERT BURKINYOUNG.

Names of Creditors.	Amount of claim.			1st dividend at 1½ per cent.		
	Rs.	As.	P.	Rs.	As.	P.
Guddadhar Paulit (firm of Bindabun Shahoo) Calcutta, Merchant ...	3,125	0	0	54	11	0
Kistdoss Paul and Company of China Bazar, Calcutta ...	149	8	0	2	9	11
Miltonjoy Day of Burra Bazar, Calcutta ...	1,368	0	0	23	15	2
North-Western Bank (J. O'B.) Tandy, Manager ...	11,235	9	3	196	10	0
Fraunkisto Chowdry of Burra Bazar, Calcutta ...	1,041	0	0	28	11	6
Reliance Marine Insurance Society (Apcar and Company), Secretaries ...	825	0	0	5	11	0
Ramloll Chowdry of Burra Bazar, Calcutta ...	455	0	0	7	15	5
Saunders, H., Shoe-maker, Wimpoll Street, London ...	80	0	0	1	6	5
Stevenson, R. B., of Calcutta ...	150	0	0	2	10	0
Wedloke, Mr. Solicitor, King's Bench Walk, London ...	350	0	0	6	2	0

A. B. MILLER, Official Assignee.

CALCUTTA,
The 12th March 1872.

(1142—2)

Bank of Bengal.

Notice is hereby given that the Bank of Bengal, General Treasury, and Public Debt Office will be closed on Monday, the 25th instant, on account of the Hindoo festival "Dole Jatra," in conformity with Government Notification No. 3464 of the 20th October 1871.

By order of the Directors,

Geo. Dickson,
Secretary and Treasurer.

CALCUTTA,
The 18th March 1872.

(1150—1)

Notice.**CALCUTTA MUNICIPALITY.**

A Special Meeting of the Justices of the Peace for the Town of Calcutta will be held at the Town Hall on Wednesday, the 27th instant, at 11 o'clock A.M.

Business to be brought forward.

1st.—Proceedings of the Special Committee appointed to consider the Strand Bank question.

2nd.—Proceedings of the Standing Committees of Justices for Finance, Water supply, Conservancy, and City Improvements with reference to—

A.—Mr. Clark's application for seven months' leave on Medical Certificate.

B.—Application from the Eastern Bengal Railway Company for permission to lay on water for the purpose of extinguishing fires.

C.—Letter from Government having reference to a resolution of the Justices, recommending an increase in the number of European and Native Justices in equal proportions.

3rd.—Application from the Municipal Commissioners of Benares for the temporary services of Mr. Clark.

4th.—Proceedings of the Finance Committee having reference to the cost of pumping additional 17,000 gallons of water per day for the use of the Slaughter-houses.

5th.—Proceedings with reference to a letter from Government conveying the assent of His Excellency the Governor General to the Bill for extending the borrowing powers of the Justices.

G. W. BARTLETT,

Offg. Secy. to the Justices.

The 18th March 1872.

(1148—1)

Tirhoot Indigo Company, "Limited."**Notice.**

The seventeenth half-yearly ordinary General meeting of Shareholders of the above Company will be held at its registered office, No. 3, Church Lane, at noon of Wednesday, the 27th instant, to receive the Directors' report, pass the accounts, and transact any other business that may be brought before the meeting.

By order of Directors,

WILLIAM MORAN & Co.,
Agents.

3, Church Lane,
The 15th March 1872.

(1140—2)

To be sold by the Registrar of the High Court of Judicature at Fort William in Bengal, in its Ordinary Original Civil Jurisdiction at the Town Hall, on Saturday, the thirteenth day of April next, at the hour of two o'clock in the afternoon, pursuant to a decree of the said Court, made in suit No. 410 of 1870, wherein Sreenutty Sowdamence Dorsee is the plaintiff, and Albert Birmingham Miller, Official Assignee and Assignee of the estate and effects of one Aga Mahomed Hoessein Sherazee is the defendant, dated the seventeenth day of July 1871, the following property, that is to say:—All that upper-roomed messuage, tenement, and premises situate, lying, and being at No. 12, formerly No. 13-5, Colocotollah Street, in the town of Calcutta, together with the piece or parcel of land or ground whereon the same is erected and built, containing by estimation seven cottahs and nine square feet, and butted and bounded—on the East by a public lane called Colocotollah Lane; on the West by a public drain; on the North by a piece of land formerly belonging to Rampersaud Dutt, but now the property of Hushmadad Khan; and on the South by a piece of land with tiled huts built thereon, belonging, or reported to belong, to Ropchand Auday.

For further particulars apply at the Office of Mr. Charles Frederick Pittar, Solicitor of the plaintiff, No. 7, Council House Street, Calcutta.

R. BELCHAMBERS,
Registrar.

HIGH COURT, ORIGINAL JURISDICTION,

REGISTRAR'S OFFICE,
Calcutta, the 12th March 1872. (1148—2)

Bishnauth Tea Company, "Limited."

We beg to give notice that the Seventeenth Half-yearly Ordinary General Meeting of Shareholders in the above Company will be held at the registered Office of the Company, No. 7, New China Bazar Street, on Thursday, the 28th instant, at 4 P.M., precisely, to receive the Directors' report, pass the accounts, declare a further dividend, and transact such other business as may be necessary.

By order of the Board,

WILLIAMSON, MACON & Co.,
CALCUTTA, *Secretaries.*
The 12th March 1872. (1140—3)

Bengal Tea Company, "Limited."

The Twenty-third Half-yearly General Meeting of Shareholders of the above Company will be held at the registered Office, No. 7, Church Lane, on Wednesday, the 20th March, at 4 P.M., to receive the report of the Directors and accounts for the half-year ending 31st December 1871, to declare a dividend, and transact such other business as may be brought forward.

A. H. BLECHINGEN,
Secretary.
The 11th March 1872. (1136—2)

WASTE LAND RULES.

Being Chap. XXVI. of the Rules of the Board of Revenue

Price, 4 annas. Packing and postage charges, 2 annas extra.

Calcutta: Office of Supdt. of Government Printing,
No. 3, Hastings Street.

**Statement of the Affairs of the Bank of Bengal for the Week ending
12th March 1872.**

LIABILITIES.				ASSETS.			
		Rs.	As. P.			Rs.	As. P.
Proprietors' Capital, paid-up	...	2,20,00,000	0 0	Government Securities	...	60,17,593	4 0
Reserve Fund	...	15,40,458	1 8	Loans on Government Securities at Head Office and Branches	...	70,86,845	8 11
General Treasury Balance at Head Office	Rs. 3,42,22,153	3 0	}	Accounts of Credit on Government Securities at Head Office and Branches	...	1,40,74,723	1 11
General Treasury Balance at Branches	Rs. 1,38,37,720	11 3		Mercantile Bills discounted at Head Office and Branches	...	2,06,51,811	0 8
Other Deposits at Head Office and Branches	...	2,11,43,580	14 4	Dead Stock	...	11,87,907	0 6
Bank Post Bills, Ac.	...	10,26,684	12 3	Stamps	...	13,027	8 6
Sundries	...	9,17,665	2 6	Balances with other Banks	...	6,95,516	1 1
				Sundries	...	1,15,997	3 2
						5,72,27,029	11 10
				Cash and Currency Notes at Head Office	Rs. 1,60,18,440	11 4	}
				Cash and Currency Notes at Branches	Rs. 3,07,71,396	8 0	
						4,67,89,836	4 1
						10,00,18,066	16 11

BANK OF BENGAL,
Calcutta, 14th March 1872.

J. GORDON,
Chief Accountant & Deputy Secretary.

By order of the Directors,
GEO. DICKSON,
Secretary and Treasurer.
(1147—2)

Just Published.

SECOND and revised Edition of the Uncovenanted Civil Service Code, containing the Leave, Acting Allowance, Pension, Travelling, and other Rules, corrected up to 29th February 1872. Price, Rs. 2 and 4 annas, inclusive of postage. Apply to Bahadur Bholanauth Sen, Assistant, Bengal Accountant-General's Office, Calcutta.

(1130—3)

Notice.

A SUPPLEMENT to the Uncovenanted Civil Service Code, containing the new leave and acting allowance rules published in the *Gazette of India* of the 16th March 1872, is in course of publication, and will be supplied gratis to all subscribers to the Second Edition of my Code. The cost of postage only will be charged.
(1151—1.)

BHOLANAUTH SEN.

Regulations for conducting the Musketry
Instruction of the Native Troops armed with the Enfield Rifle—published by authority. Price, 1 Rs.; postage, 3 as. extra.

Apply at the Office of Supdt. Govt. Printing, Calcutta.

Central Provinces Gazetteer.

EDITION OF 1870 in one Vol.

A LIMITED number of the above work, strongly bound in cloth, octavo size, for sale at Rs. 12 per vol., exclusive of postage charge. Apply to

Messrs. THACKER, VINNING, Bombay.

Messrs. THACKER, SPINK & Co., Calcutta,

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The Indian Financial Almanack for 1872,

Price 4 annas; postage 1 anna.

Selections from Unpublished Records of Government for the years 1748 to 1767 inclusive. Relating mainly to the social condition of Bengal. With a Map of Calcutta in 1784. By the Rev. J. Long, Member of the Government Record Commission. Price Rs. 5; packing and postage 1 Rupee extra.

Selections from Calcutta Gazettes of the years 1816 to 1823 inclusive, showing the political and social condition of the English in India upwards of fifty years ago. By Hugh David Sandeman, C.S., Accountant-General, Bengal, and Member of the Record Commission. Volume I, 3 Rs., and Volumes II, III, IV, and V, at 5 Rs. each; packing and postage 1 Rupee extra.

The above to be had at the Office of Superintendent of Government Printing, 8, Hastings Street, Calcutta.

Just Published.

Bengal Official Army List.

Corrected up to 1st January 1872.

THE Official Quarterly Army List of H. M.'s Forces in Bengal, to which is added a non-official Supplement, containing the latest corrected Civil List, &c. &c. Price Rs. 5, and 8 annas extra for packing and postage.

Calcutta: Office of Supdt. of Government Printing,
No. 8, Hastings Street.

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APPENDIX TO
The Calcutta Gazette.

WEDNESDAY, MARCH 20, 1872.

ADVERTISEMENTS OF SALE.

NOTICE is hereby given that the undermentioned plot of land no longer required by the Government situated in the district of Shahabad, will be put up to sale, at the Shahabad Collectorate, on Monday, the 29th April 1872, corresponding with 6th Baisakh 1279 F.S.

2. The purchasers of this plot will be subject to the following conditions:—

1st.—If the amount of purchase money do not exceed Rs. 100, the whole amount to be paid down at once.

2nd.—If the amount of purchase money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled, the sum deposited being forfeited to Government, and the estate to be again put up for sale at the risk of the defaulting purchaser after issue of advertisement, as in the case of original sale.

3rd.—The plot will be sold revenue-free to the highest bidder above the upset price.

Number in Statement of Government Estate.	Number on the District Roll.	Name of Estate and Pergunnah.	Approximate area in acres.	Upset Price.
.....	Plot of land on which the old circuit bungalow stood in the town of Arrah with trees.	A. R. P. 5 0 17½	Rs. As. P. 270 0 0

SHAHABAD COLLECTORATE,
The 3rd February 1872.

H. W. ALEXANDER, Collector.

NOTICE is hereby given that the undermentioned plots of Class C lands no longer required by the East Indian Railway Company, situated in the district of Shahabad, will be put up to sale, at the Shahabad Collectorate, on Monday, the 29th of April 1872, corresponding with 6th Baisakh 1279 F.S.

The purchasers of these plots will be subject to the following conditions:—

1st.—If the amount of purchase money do not exceed Rs. 100, the whole amount to be paid down at once.

2nd.—If the amount of purchase money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled, the sum deposited being forfeited to Government, and the estate to be again put up for sale, at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

3rd.—The plots will be sold revenue-free to the highest bidders above the upset price.

Number in Statement of Government Estates.	Number on the District Roll.	Names of Estates and Pergunnahs.	Area in acres.	Upset Price.
.....	Korwar, Pergunnah Barnhgawan	A. R. P. 47 2 0	Rs. As. P. 740 0 0
.....	Dhundhian, ditto ditto	35 0 39	564 0 0
.....	Humidpore, ditto Arrah	1 0 15	18 0 0
.....	Domraon, ditto Khojepore	3 0 30	51 0 0
.....	Total	87 2 3	

SHAHABAD COLLECTORATE,
The 3rd February 1872.

H. W. ALEXANDER, Collector.

NOTICE is hereby given that the undermentioned plot of Class C lands no longer required by the East Indian Railway Company, situated in the District of Monghyr, will be put up to sale, at the Monghyr Collectorate, on Saturday, the 12th of April 1872, corresponding with 18th Cheyt 1279 F.S.

2. The purchaser of this plot will be subject to the following conditions:—

1st.—If the amount of purchase money do not exceed Rs. 100, the whole amount to be paid down at once.

2nd.—If the amount of purchase money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled, the sum deposited being forfeited to Government, and the estate to be again put up for sale, at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

3rd.—The plot will be sold revenue free to the highest bidder above the upset price.

Number in Statement of Government Estates.	Number on the District Roll.	Name of Estate and Pergunnah.	Approximate area in acres.	GOVERNMENT REVENUE.			Upset Price.
				Revenue assessed.	Road cess.	Total.	
			A. B. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
1	4444	Arazee Class C lands in Mouzah Singpore, Pergunnah Dhurhura, relinquished by the Railway Company.	1 1 28	.....	.....	.....	46 0 0

COLLECTOR'S OFFICE, DISTRICT MONGHYR,
The 7th February 1872.

G. N. BARLOW, Collector.



APPENDIX (No. II.) TO
The Calcutta Gazette.

WEDNESDAY, MARCH 20, 1872.

LAND SALE NOTICES.

NOTICE is hereby given, under Section 6, Act XI. of 1859, that the undermentioned Estates in the district of Nuddea will be put up to public and unreserved sale, at the Collector's Office of that district, on the 27th day of March 1872, corresponding with 15th Chyet 1278 B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 12th day of January 1872.

No. 1-0.—Pergunnah Alumpur; recorded proprietors, Issur Chundra Pal Chowdhry and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 50,287-13-7, and Police Rs. 568-14-7. This mehal will be sold for recovery of Rs. 23,743-5-8, on account of arrears of Government revenue.

No. 17-0.—Dehi Alpha; recorded proprietors, Santaram Roy and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 4,046-2-2½, and Police Rs. 44-14-8. This mehal will be sold for recovery of Rs. 92-1-5½, on account of arrears of Government revenue.

No. 22.—Pergunnah Belgong; recorded proprietors, Kader Nath Ghose and others; sudder jumma, Rs. 6,054-3-8, and Police Rs. 73-11-11. This mehal will be sold for recovery of Rs. 832-10-6, on account of arrears of Government revenue.

No. 62-0.—Dehi Buxipore; recorded proprietors, Hurrimohun Mukhupadhy and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 5,276-6-11. This mehal will be sold for recovery of Rs. 653-15-10, on account of arrears of Government revenue.

No. 240-0.—Dehi Huri Sankura; recorded proprietors, Mohamaya Chowdhurani and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 1,935-3-7½. This mehal will be sold for recovery of Rs. 48-6-10 on account of arrears of Government revenue.

No. 304-0.—Turuf Khoirhuda; recorded proprietors, Nobokisto Chowdhury and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 539-10-5½. This mehal will be sold for recovery of Rs. 9-12-5½, on account of arrears of Government revenue.

No. 371-0.—Dehi Nakasipara; recorded proprietors, Santiram Roy and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 3,829-8, and Police Rs. 41-16-9. This mehal will be sold for recovery of Rs. 695-8-6, on account of arrears of Government revenue.

No. 2179.—Char Samnagar; recorded proprietor, Mr. J. R. Mackintosh; sudder jumma Rs. 523-9-8, and road fund Rs. 5-5-10. This mehal will be sold for recovery of Rs. 27-2-10, on account of arrears of Government revenue.

No. 3227.—Dehi Fukuria; recorded proprietors, Nobokishen Chowdhry and others; sudder jumma, Rs. 799-13-4. This mehal will be sold for recovery of Rs. 26-0-10, on account of arrears of Government revenue.

No. 3281.—Dehi Shasta; recorded proprietors, Jehan Nessa Bibi and others; sudder jumma, Rs. 553-3-10. This mehal will be sold for recovery of Rs. 7-12-6, on account of arrears of Government revenue.

NUDEA COLLECTOR'S OFFICE,
The 23rd February 1872.

C. STEVENS, Offg. Collector.

NOTICE is hereby given, under Section 6, Act XI. of 1859, that the undermentioned Estates in the district of East Burdwan will be put up to public and unreserved sale, at the Collector's Office of that district, on the 27th day of March 1872, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 12th day of January 1872.

Number in the Rent Roll.	Class.	Names of Mohals and Pergunnahs.	Proprietors.	Government Revenue.	REMARKS.
				Rs. As. P.	
56	1st Class, permanently-settled.	Bhedin, 4 annas share; Pergunnah Monohurshahi.	Hirra Lall Baboo, Doorga-narain Banerjee, Khodza Bibi herself, and as guardian of minor Abdool Odood, Kedar Nath Monkerjee, and Brojo Mohun Ghose.	2,676 6 6	Out of the total amount of Government revenue separate accounts have been opened for Rs. 143-9-1, on account of Brojo Mohun Ghose, and for Rs. 307-6-11 in favor of Kedar Nath Monkerjee; no arrears have occurred on their portions of the sudder jumma. The estate is to be sold for arrears of Government revenue only.
62	Ditto	Pulshona, Pergunnah Shomurshahi.	Umbicca Churn Chundro, Russi Nath Chundro, Lokenath Chundro, Rukmini Ballue Chundro, Kallydas Chundro, and Hurro Mohun Chundro.	7,400 11 11	The entire estate to be sold for arrears of Government revenue only, which became due on the 12th day of January 1872.
		Chakran lands appertaining to the above mahal bearing Touji No. 16.	Ditto	44 8 11	
74	Ditto	Nizampero and others, Pergunnah Shomurshahi.	Jewar Radhamadan Mohun Jea Sewal Gopikrishto Bose, and Pooroo Chundro Banerjee.	1,169 8 10	Ditto.
158	Ditto	Shoomuldongoree, Pergunnah Shat-soika.	Rohimunnessa Bibi and Kyles Chundro Dey Chowdhury.	2,710 6 11	Ditto.
174	Ditto	Gowarran, Pergunnah Mandanipore.	Kristadeb Bhattacharjee	727 14 7	Ditto.
5537	Ditto	Bahadoorpore, Pergunnah Chowmo-hah	Ram Gobindo Roy	509 0 10	Ditto.

R. PORCH,
For Collector.

NOTICE is hereby given, under Section 6, Act XI. of 1859, that the undermentioned estate, in the district of Monghyr, will be put up to public and unreserved sale, at the Collector's Office of that district, on the 28th day of March 1872, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 12th day of January 1872:—

Temporarily-settled Estate.

Mahal Bhowaneepore oorf Ramdeoree, Pergunnah Mulkee, Towjee No. 1406; sudder jumma Rs. 20,867. The maliks and lessees are Nirput Singh, Dhowl Singh, Kooldeep Singh, Ram Sahoy Singh, Bhekhee Singh, Khooder Singh, and others. The estate is to be sold, with the exception of the shares of Bhekhee Singh and others, and Khooder Singh, aggregating 4 annas 15 gundas & cowrees, for which separate accounts have been opened under Act XI. of 1859 for Rs. 6,486-2, being arrears of land revenue due from the estate up to the 12th January 1872.

MONOHYN,
The 26th February 1872.

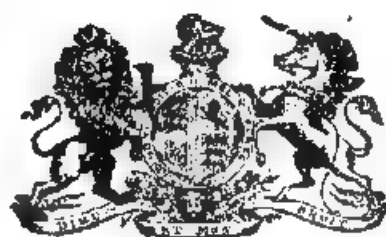
T. GRANT, Dy. Collector in charge, for Collector.

اشکھار نیلام بابت بقیہ مالگذاری سرکار
 واضح ہو کہ حسب دفعہ ۶ ایکٹ ۱۱ سنہ ۱۸۵۹ ع کے یہہ معاملات مرقومہ الذیل ضلع مونگر میں بابت بقیہ
 مالگذاری سرکار و دیگر دعوئی جواز روے دستورات و قوانین مجاریہ موافق باقی مالگذاری سرکار کے بتاریخ
 ۱۲ جنوری سنہ ۱۸۷۲ ع واجب الوصول ہی بروز پنجشنبہ ۲۸ مارچ سنہ ۱۸۷۲ ع کچھری میں صاحب کلکٹر
 اس ضلع کے بلا عذر عام نیلام میں رکھا جایگا ۔

نمبر توزیع ۱۴۰۹ توزیع—بھوانندپور عرف رام دیوڑی پرگنہ ملک بندوبست معدی جسکا صدر جمع مبلغ ۲۰۹۶۷ و جسکے خانہ
 مالگزار میں نام نریت سنگھ و دھول سنگھ و کلدیپ سنگھ و رام سہاے سنگھ و بیک سنگھ
 و کھودر سنگھ و غیرہ مالکان بندوبست داران مندرج ہی باستفسار موازی ۱۵ انہ ۲ گڈہ کہ
 حصہ بیک سنگھ و موازی ۲ انہ ۲ کوزی حصہ کھودر سنگھ جملہ ۱۵ انہ ۲ گڈہ ۲ کوزی
 باقی حصہ ۴ انہ ۱۱ گڈہ ۱۸ کوزی نریت سنگھ دھول سنگھ و غیرہ اجمالے بعلمت مبلغ
 ۶۳۸۹-۲ مالگذاری سرکار نیلام ہوگا فقط ۔

بی: گرانٹ
 ڈپٹی کلکٹر ان-چارج

سرپرست تاریخ ۲۴ فروری ۱۸۷۲ ع



APPENDIX (No. III.) TO
The Calcutta Gazette.

WEDNESDAY, MARCH 20, 1872.

CATALOGUE OF BENGALI BOOK AND

1. Number.	2. Title (to be translated into English, when the title page is not in that language).	3. Language in which book is written.	4. Name of author, translator, or editor of the book, or any part of it.	5. Subject.	6. Place of printing and place of publication.	7. Name or firm of printer, and name or firm of publisher.
4	Bible Stories	Bengali.	Translated from the German of Dr. Barth by Mrs. Haeblerlin and thoroughly revised and edited by Rev. S. C. Ghose.	Religious	Printed at the Saptahik Sumbad Press, No. 1, Pipoolputty Lane, Bhowanepore, Published at No. 10, Hare St., Calcutta.	Printed by Brajmadhub Basoo, Published by the Calcutta Christian Tract and Book Society. BENGALI
80	Eeshwarer Ustidwa or the existence of God.	ditto	Edited by Rev. S. C. Ghose.	ditto	ditto	ditto
81	Eleventh Annual Report of the Bengal Christian Family Pension Fund.	ditto	Edited by Rev. S. C. Ghose, Secretary to the Fund.	Miscellaneous.	Printed at the Saptahik Sumbad Press, No. 1, Pipoolputty Lane, Bhowanepore, Published at Bhowanepore.	Printed by Brajmadhub Basoo, Published by the B. C. F. Pension Fund.
82	Brahmu Opudesh, or Brahmu Instruction.	ditto	Muhendronath Rayu Burmann.	Religious	Printed at the Columbian Press, No. 38, Cornwallis St., Published at No. 36, Amherst St., Calcutta.	Printed by Judoonath Dey, Published by Muhendronath Rayu Burmann.
83	Ingraj Goonu Burman, or a description of the virtues of the English.	ditto	Prankrishnu Basoo.	Miscellaneous.	Printed at the Alfred Press, Serampore, Published at Jussai.	Printed by Oomeshchundru Chuttopadhyay, Published by Prankrishnu Basoo.
84	Shashee-Jaminee, or the moon and the night.	ditto		Fiction	Prakritu Press, No. 2, Holwell's Lane, Mirzapore.	Printed by Kalichuran Chukraburtee, Published by Muthoornath Turkuratan.
85	Swurger Puth, or the Way to heaven. Illustrated.	ditto		Religious	Printed at the Saptahik Sumbad Press, No. 1, Pipoolputty Lane, Bhowanepore, Published at No. 10, Hare St., Calcutta.	Printed by Brajmadhub Basoo, Published by the Calcutta Christian Tract and Book Society.

LIBRARY.

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PAMPHLETS for the Quarter ending 31st December 1871.

8.	9.	10.	11.	12.	13.	14.	15.	16.
Date of issue from the press, or of publication.	Number of sheets, leaves, or pages.	Size.	First, second, or other edition.	Number of copies of which the edition consists.	Printed or lithographed.	Price at which the book is sold to the public.	Name and residence of proprietor of copyright, or any portion of copyright.	REMARKS.
1871.						1871.		
Aug. 23rd.	300 pp	12mo. ...	A new and revised edition.	1,500	Printed.	0 4 0	The Calcutta Christian Tract and Book Society, No. 10, Hare St., Calcutta.	A brief Scripture History from the creation to the days of the Apostles, intended for the use of Schools. Illustrated.
PAMPHLETS.								
July 29th.	18 pp.	18mo. ...	Second...	5,000	ditto ...	0 0 3	Calcutta Christian Tract and Book Society, No. 10, Hare St., Calcutta.	A Christian Tract proving the existence of God, intended for children. Illustrated.
„ 25th.	24 „	Dy. 8vo.	First ...	50	ditto ...	0 0 0	Bengal Christian Family Pension Fund, Bhowanepore.	
Aug. 20th.	32 „	Dy. 16mo.	First ...	500	ditto ...	0 2 0	Mahendronath Rayu Burmuna.	A Catechism of the Brahma Religion.
Sept. 30th.	34 „	8vo. ...	First ...	500	ditto ...	0 12 0	Frankrishnu Busoo, of Junai.	The author at first portrays in glowing language the many and lasting benefits conferred on the people of this country by the British Government; and then describes such things as watches, coal, gas-light, the mint, telegraph, railway, water-works, Engine-made paper, the Asiatic Society &c., all introduced or established by the English. The poetry of the book is pretty good.
Oct. 9th	370 „	12mo. ...	First ...	1,000	ditto ...	1 8 0	Eeshwar Chundru Chukraborty, of Calcutta.	A poetical love story of a very mean order. It is throughout interspersed with obscene expressions.
Nov. 21st.	18 „	18mo. ...	First ...	1,000	ditto ...	0 0 3	The Calcutta Christian Tract and Book Society, No. 10, Hare St., Calcutta.	A Christian Tract.

CATALOGUE OF BENGALI PAMPHLETS for

1. Number.	2. Title (to be translated into English, when the title page is not in that language).	3. Language in which book is written.	4. Name of author, translator, or editor of the book, or any part of it.	5. Subject.	6. Place of printing and place of publication.	7. Name or firm of printer and name or firm of publisher.
86	Tranarthir Okti, or the sayings of one enquiring after salvation. Illustrated.	Bengali.	Edited by Rev. S. C. Ghose.	Religious ...	Printed at the Saptahik Sumbud Press, No. 1, Pipoolputti Lane, Bhowanepore, Published at No. 10, Hare St., Calcutta.	Printed by Brujama-dhub Basoo, Published by the Calcutta Christian Tract and Book Society.
87	Sondaminee. Illustrated.	ditto ...	ditto ..	ditto ...	ditto ...	ditto ...
88	Asia Dekhu, or come and see.	ditto ...	ditto ...	ditto ..	ditto ...	ditto ...
89	Pracheen Kahinee, or The old story. Illustrated.	ditto ...	ditto ...	ditto ...	ditto ...	ditto ...
90	Tyag aweekar, or self denial.	ditto ...	ditto ...	ditto ...	ditto ...	ditto ...
■	Upabyasee Potru, or the prodigal son. Illustrated.	ditto ...	ditto ...	ditto ...	ditto ...	ditto ...
92	Hitabulce, or salutary sentences. Part II.	ditto ...	Prasunnuchundru Gochu.	Poetry ...	Bangala Saptahik Report Press, No. 4, College Sq., Calcutta.	Printed by Dwarkanath Ray, Published by Prasunnuchundru Gochu.
■	Kubitakoosoom, or the blossoms of poetry.	ditto ...	Anundachundru Mittra.	ditto	ditto	Printed by Dwarkanath Ray, Published by Anundachundru Mittra.
94	Anatomy, Descriptive and Surgical, Part I.	ditto ...	Mobendrunath Gooptu, M.C.B.	Medicine ...	Ganesh Press	Nubeenkrishna Sirkar

LIBRARY.

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the Quarter ending 31st December 1871.—(Continued.)

8.	9.	10.	11.	12.	13.	14.	15.	16.
Date of issue from the press, or of publication.	Number of sheets, leaves, or pages.	Size.	First, second, or other edition.	Number of copies of which the edition consists.	Printed or lithographed.	Price at which the book is sold to the public.	Name and residence of proprietor of copyright, or any portion of copyright.	REMARKS.
1871.						Rs. As. P.		
Nov. 1st...	18 pp.	18mo.	First	5,000	Printed	0 0 3	The Calcutta Christian Tract and Book Society, No. 10, Hare St., Calcutta.	A Christian Tract.
" 1st...	18 "	ditto	Second	5,000	ditto	0 0 3	ditto	A Christian Tract for children, in which a mother is represented conversing with her daughter Soudaminee on various subjects bearing upon religion.
Sept. 27th...	16 "	ditto	Second	5,000	ditto	0 0 3	ditto	A Christian Tract based on the narrative contained in John I., 43 to 51 verses.
" 18th...	16 "	ditto	Third	5,000	ditto	0 0 3	ditto	A translation of a well-known little Christian book for children, entitled The Old Old Story, in poetry.
" 15th...	18 "	ditto	Second	5,000	ditto	0 0 3	ditto	A tract on the self-denial which every follower of Christ must be prepared to make.
Oct. 12th...	10 "	ditto	First	5,000	ditto	0 0 3	ditto	A metrical version of the prodigal son, published in the form of a tract.
" 3rd...	56 "	12mo.	First	1,000	ditto	0 4 6	Prasannachundru Gochu.	Pieces of poetry on religious and moral subjects adapted to the young and intended for the use of schools. The subjects are well chosen, and the book is full of salutary instruction to children.
Sept. 14th...	32 "	"	First	500	ditto	0 3 0	Anundachundru Mitru.	Pieces of easy poetry on various subjects, all of a salutary nature.
Aug. 15th...	240 "	8vo.	First	500	ditto	2 8 0	Mohendrunath Sirkur, Lock Hospital, Sealdah, and Nundu Krishnu Sirkur.	The author intends to publish in parts a comprehensive work on anatomy for the use of students of the vernacular classes of the Calcutta Medical College. This part treats of Osteology, and is illustrated by diagrams. One serious defect in the book is that all words and phrases, distinctively medical, have been left untranslated.

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95	Shishopatt, or Infant Lessons, Part I.	Bengali.	Naraynprasad Chukrubartee.	Miscellaneous.	Satyuratan Press, Berhampore.	Ramnath Talookdar.
96	Ditto, Part II.	ditto	ditto	ditto	ditto	ditto
97	Sudrishu Babusthay, or the treatment of fever on the principle of "Similia Similibus Curantur."	ditto	Compiled by Huri Krishnu Mullik.	Medicine	Printed at J. G. Chatterjea and Co.'s Press, No. 115, Amherst St., Published at Berigny and Co.'s Dispensary, Lall Bazar.	Printed by J. G. Chatterjea and Co. Published by Huri Krishnu Mullik.
98	Geetabullee, or a selection of songs. Part II.	ditto	The late Bhoirub Nath Sannyal.	Poetry	Bharat Press, No. 367, Chitpore Road.	Dhuruneebhar Mukhopadhyaya.
99	Suboore Mewah Fule, or patience produces good fruits.	ditto	Neelkanthu Mittra.	Fiction	Printed at the Chundrodnyu Press, Serampore, Published at Serampore.	Printed by Gungdhur Kurmuksa. Published by Neelkanthu Mittra.
100	Bidhubaprabodh, or The widow's consolation.	ditto	Naraynprasad Chukrubartee.	Miscellaneous.	Satyuratan Jantro, Berhampore.	Ramnath Talookdar
101	Pracheen Akhyabullee, or a selection of ancient nomenclature.	ditto	Anandamohun Sirkar, Second Pandit of the Berhampore College.	Language	ditto	ditto
102	Nirmala's Oopakhyan, or the History of Nirmala.	ditto	Sharada Kantu Halidar.	Religious	Indian Mirror Press, No. 13, Mirzapore St., Calcutta.	G. C. Ghosh
103	Khetrubigyan, or Surveying.	ditto	Parbuttee Churam Rayn, Third Pandit of Berhampore Normal Training School.	Science	Satyuratan Press, Berhampore	Ramnath Talookdar
104	Sartottwabullee, or a selection of essential truths.	ditto	Compiled by Huri Krishnu Mullik.	Poetry	Chundrodnyu Press, Phoolkochoa.	Neelmadhub Ray

LIBRARY.

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the Quarter ending 31st December 1871.—(Continued.)

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Date of issue from the press or of publication.	Number of sheets, leaves, or pages.	Size.	First, second, or other edition.	Number of copies of which the edition consists.	Printed or lithographed.	Price at which the book is sold to the public.	Name and residence of proprietor of copyright, or any portion of copyright.	REMARKS.
1871.						Rs. As. P.		
Aug. 14th...	12 pp.	12mo. ...	First ...	1,000	Printed ..	0 0 3	.....	A Primer.
" 14th...	16 "	12mo. ...	First ...	1,000	ditto ...	0 0 3	.....	Ditto.
" 30th...	130 "	8vo. ...	First ...	500	ditto ...	1 4 0	Hari Krishna Mulik, Meherpore, Nuddea.	Treatment of fever of various descriptions, compiled from old Sanskrit Books and modern Homoeopathic works in English.
Sept. 10th...	92 "	12mo. ...	First ...	500	ditto ...	0 8 0	Ranee Shurut Seonduree Dabee, of Pootia.	Songs on miscellaneous subjects. Some of these are not of a very choice character.
Oct. 6th...	18 "	12mo. ...	First ...	1,000	ditto ...	0 2 0	Neelkunthu Mittra, of Konnagar.	A worthless pamphlet, as illustrative of his extraordinary filial affection, brotherly love, and
Aug. 14th...	20 "	16mo. ...	First ...	250	ditto ...	0 0 6	.....	It is a business widow of a the writer, among the words of consolation on advice suited to one bereaved of her husband.
Oct. 12th...	388 "	12mo. ...	First ...	1,000	ditto ...	1 8 0	.....	A Dictionary of illustrious persons, as also rivers, mountains, and places of note of ancient times. The book is a most valuable contribution to Bengalee literature.
Aug. 20th...	124 "	16mo. ...	Second ...	1,000	ditto ...	0 6 0	Sharada Kantu Haldar, Mirzapore, Calcutta.	A religious tale for women, written by a Brahmu, and teaching Brahmuism. The story is well-conceived and throughout well-sustained, and is most interesting and instructive from beginning to end.
" 14th...	196 "	8vo. ...	First ...	1,000	ditto ...	1 4 0	.....	A well-written compendium of surveying, compiled from various English works on the subject, and intended for the use of Normal Training Schools. It is throughout illustrated with diagrams.
Oct. 12th...	48 "	Dy. 8vo.	First ...	500	ditto ...	0 3 0	A poetical description of some of the events recorded in works, such as the Ramayana and the Poorans.

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105	Buhoobibalu Rasi-tyarahityu Neer-nyu, or a determination of whether polygamy ought to be abolished or not.	Bengali.	Gengadhur Rayu Kubiraj.	Miscellaneous.	Satyurnidau Press, Berhampore.	Ramnath Talookdar.
106	Rookshminechurnu Natak, or the abduction of Rookshminee, a Drama.	ditto	Ramnarayun Turkurutnu.	Drama	Stanhope Press, No. 249, Bowbazar Road, Calcutta.	I. C. Bose and Co. ...
107	Prumodkaminee Kahyu, or the Poem of Prumodkaminee, good fruits.	ditto	Ashootosh Mookhopadhyaya.	Poetry	Printed at the Stanhope Press, No. 249, Bow bazar Road, Published at Burahangur.	Printed by I. C. Bose and Co. Published by Ashootosh Mookhopadhyaya.
100	Bidhabapn' Ratu The -	ditto	Sreemantu Bidyabhooshun.	Romance	Printed at the Kahyu-prukash Press, No. 7, Huripal's Lane, Published at the Sanskrit Press Depository, Calcutta.	Printed by Kaleekumar Chukruburtee, Published by Sreemantu Bidyabhooshun.
109	Shusteebanta shumlyatha, or Shusteebanta, a very troublesome affair.	ditto	Bholanath Mookhopadhyaya.	Farce	Gunesh Press, Calcutta.	Nandukrishnu Sirkar
110	Hector Budd, or the murder of Hector.	ditto	Michael M. Dutta.	S. Fiction	Stanhope Press, No. 249 Bowbazar Road, Calcutta.	I. C. Bose and Co. .
111	Padyumunjuree, or the Blossoms of Poesy, Part I.	ditto	Prusunnuchundru Chukruburtee.	Poetry	Bangala Press, Dacca	Nubeechundru De
112	Gireebala Natak, or the Drama of Gireebala.	ditto	Taruknath Chukruburtee.	Drama	Gunesh Press, Calcutta.	Nandukrishnu Sirkar
113	Suddhab Koumoodee, or the Moonlight of good understanding, Part I.	ditto	Prusunnu Koumar Sen.	Poetry	Soolubh Press, Dacca	Eshanchundru Shoo
114	Hitopakhyanmala, or a Collection of instructive tales, Part I.	ditto	Compiled by Girishchundru Sen.	Fiction	Girish Press, Dacca.	Harimohun Basak.,
115	Neerbasita Seeta, or the exiled Seeta.	ditto	Harishchundru Mittra.	Romance	ditto	ditto

LIBRARY.

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the Quarter ending 31st December 1871.—(Continued.)

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1871.						Rs. As. P.		
Oct. 12th...	30 pp.	8vo. ...	First ...	500	Printed.	■ 6 0	A pamphlet advocating polygamy.
Sept. 9th...	106 „	12mo. ...	First ...	500	ditto ...	0 8 0	Nubeenchundru Mookhopadhyu, of Patoeringhata, Calcutta.	A drama on the story of Krishna's clandestinely taking away Rookshaminee, the daughter of Raja Rookshamu.
„ 2nd.	54 „	12mo. ...	First ...	1,000	ditto ...	0 4 0	Ashootosh Mookhopadhyay, of Burahunagar.	A Poem written on the basis of Goldsmith's well-known " Hermit."
„ 8th.	120 „	8vo. ...	Second...	1,000	ditto ...	1 0 0	Sreemanta Bidyabhooshun, of Calcutta.	The story of Ram's exile as illustrative of his extraordinary filial affection, brotherly love, and truthfulness.
„ 12th...	14 „	16mo. ...	First ...	1,000	ditto ...	0 1 ■	Ramdhun Mookhopadhyay, of Sohabazar, Calcutta.	A farce exposing the abuses now practised on the occasion of the well-known Hindoo ceremony in which sons-in-law are entertained in their father-in-laws' houses.
„ 1st...	112 „	8vo. ...	First ...	1,000	ditto ...	1 0 0	Michael M. S. Dutta of Calcutta.	The story of the defeat and murder of Hector, translated from the Iliad in the original Greek.
Nov. 15th.	12 „	12mo. ...	Seventh.	1,000	ditto ..	0 1 0	Prusunnuchundru Chukrubartee.	A few pieces of poetry intended for the use of children.
Sept. 12th.	48 „	12mo. ...	First ...	1,000	ditto ...	0 4 0	Taruknath Chukrubartee, of Chapata, Calcutta.	A drama exposing prostitution in Hindoo society.
Oct. 5th...	50 „	12mo. ...	First ...	500	ditto ...	0 4 0	Prusunnu Koomar Sirkar.	Miscellaneous pieces of poetry for the use of children.
Nov. 13th...	93 „	12mo. ...	First ...	1,000	ditto ...	0 5 0	Girishchandru Sen.	The tales contained in this book are all taken from the Golistan of Shaik Sadi, and are full of moral instruction.
Oct. 20th...	84 „	12mo. ...	Second...	1,000	ditto ...	0 6 0	Harishchundru Mittra of Baboo-bazar, Dacca.	A poetical description of the touching incidents connected with the banishment of Seeta, Ram's consort.

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116	Geetsar, or Choice songs.	Bengali.	Mohimunath Halder.	Religions...	H. C. Gangooly and Co.'s Press, Nos. 23 and 24, Mangoe Lane, Calcutta.	H. C. Gangooly and Co. "
117	Hindoodharma Darpun, or a Mirror of Hindoo Religion. Part II.	ditto	Brjunath Bangu.	ditto	Printed at the Sahitya Press, No. 47, Patonriaghata Street, Calcutta. Published at Santipore Hindoo School.	Printed by Kartikchundru Choudhoree, published by Gopalchundru Ray.
118	Life of the late Poet Rasunagar, to which are added some of his extempore poems.	ditto	Compiled by Shyammadhub Ray.	Biography.	Stanhope Press, No. 240, Bowbazar Road, Calcutta.	Printed by I. C. Bose and Co., published by Shyammadhub Ray.
119	Diseases of Women...	ditto	Meer Ashrud Ally, G.M.C.B.	Medicine	Gooptu Press, Meerjaffer's Lane, Calcutta.	Mutlal Das
120	Kubita Sangruhn, or Poetical Selections.	ditto	Edited by Khetrunath Bhattacharyya.	Poetry	Bodhoduyu Hooghly. Press.	Kaseenath Bhattacharyya.
121	Bangalar Itibas, or the History of Bengal. Part I.	ditto	Ramguti Nya-rutna.	History	ditto	ditto
122	Relinquishment of Lukhun.	ditto	Chundrunath Shurma.	Romance	Turnohur Press, Serampore.	Brujomohun Sen
123	Urthurutna, or the Treasury of Meanings. Part I.	ditto	Kedarnath Turkurutna.	Miscellaneous.	B. P. M.'s Press, No. 22, Jhamapookoor Lane, Calcutta.	Printed by Umritul Choudhoree, Published by Burudaprasad Mozoomdar.
124	Bahoobibahu, or Polygamy, with Appendix.	ditto	Eeshwurchundru Bidyasagar.	ditto	Printed at the Sanskrit Press, No. 62, Amherst Street, Published at No. 18, Cornwallis Street, Calcutta.	Printed by Pestambur Bundhyopadhyaya, Published by Eeshwurchundru Bidyasagar.
125	Sreemut Bhagbat. Part I.	ditto	Kasecrusunna Sirkar.	Religious	Bharut Press, No. 367, Chitpore Road, Calcutta.	Dhuraneedhur Mokhopadhyaya.

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The Quarter ending 31st December 1871.—(Continued.)

8.	9.	10.	11.	12.	13.	14.	15.	16.
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1871.						Rs. As. P.		
July 22nd.	78 pp.	8vo. ...	First ...	1,000	Printed.	0 8 0	Mulimunnath Hal- dar, Kalerghat.	Songs.
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Sept. 18th.	28 "	2mo. ...	Second ..	1,000	ditto ...	0 8 0	Burudaprasad Mu- zoomdar.	A key to Seeta's Bonu- has by Pandit Eeshwar- chundru Bidyasagar.
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126	Mubalharat Rannipurba, Part XVII. (continued from No. 64) p. 569 to 662.	Bengali.	Prose translation by Guneschundru Bhutachariyu and Rahineenundun Sirkar.	Historical Romance	Bharat Press, No. 367, Chitpore Road, Calcutta.	Printed by Dhurunee dhur Mookhopadhyayu, Published by Prutapchundru Rayu.
127	Ditto ditto, Part XVIII. (continued from No. 126) pp. 663 to 756.	ditto	ditto	ditto	ditto	ditto
128	Ditto ditto, Part XIX. (continued from No. 127) pp. 757 to 850.	ditto	ditto	ditto	ditto	ditto
129	Pooransungruhu, or selections from the Poorans, Part III. (continued from No. 74) pp. 529 to 932.	ditto	Translated by the late Kaleepursunnu Singh.	Religious	Kabyuprukash Press, No. 7, Huripal's Lane, Calcutta.	Kaleekoomar Chukruburtee and Co.
130 1°	Sreemut Bhagbut, Part X. (continued from No. 76) pp. 111 to 149, and again from pp. 1 to 40.	ditto	Translated by Doorgachurun Bundyopadhyayu.	ditto	ditto	Printed by Kaleekoomar Chukruburtee and Co., Published by Doorgachurun Bundyopadhyayu.
131	The Annual Report of the Behala Huribhuktuprudayinee Sabha, No. 14.	ditto	Gooroodayal Rayn.	Miscellaneous.	Printed at the Sahityu Press, No. 47, Patooriaghata Street, Calcutta, Published at the Behala Dhurmu Sabha.	Kartikchundru Choudhooree.
132	Sahityu Sungruh, or selections from Literature, Huribanshu, Vol. I., No. 6, (continued from No. 53) pp. 201 to 286.	ditto	Translated by Krishnadhun Bidyaratnu.	Religious	Printed at the Sahityu Press, No. 47, Patooriaghata Street, Published at No. 54, Doorgachurun Mitru's Street, Calcutta.	Printed by Kartikchundru Choudhooree, Published by Gopalchundru Rayu.
133	Ditto ditto, Vol. I., No. 7, (continued from No. 132) pp. 287 to 280.	ditto	ditto	ditto	ditto	ditto
134	Kabyu Prukash, Part XXXII., Moodra Rakhus, (continued from No. 3076) pp. 65 to 132.	ditto	Translated by Hurishchundru Kubiratu.	ditto	B. P. M.'s Press, No. 22, Jhamapookoor Lane, Calcutta.	Prudaprasad Mondar.

Quarter ending 31st December 1871. — (Continued.)

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11	Memoirs of Rev. John Thomas, first Baptist Missionary to Bengal.	English.	Rev. C. B. Lewis	Biography	The Baptist Mission Press, No. 24, Lower Circular Road, Calcutta.	Rev. C. B. Lewis ...
12	The Hindoo Law: a treatise on the law administered exclusively to Hindoos by the British Courts in India.	ditto	Herbert Cowell, Esq., Barrister-at-Law, and Tagore Law Professor.	Law	Printed at Thacker, Spink and Co.'s Press, No. 1-1, Fancey Lane, Published at Calcutta.	Thacker, Spink & Co.
13	The Weekly Reporter, Appellate High Court, Vol. XV.	ditto	D. Sutherland, Esq.	ditto	Printed at the Bengal Printing Co.'s Press, No. 4, Hastings Street, and Published at Calcutta.	Printed by J. W. Smith, Published by Thacker, Spink and Co.
14	The Law of Divorce in India, being the Indian Divorce Act, with notes and decided cases on all branches of the law relating to matrimonial suits applicable to India, and with forms of pleading.	ditto	C. C. Macrae, Esq., B.A., Barrister-at-Law.	ditto	Printed at Thacker, Spink & Co.'s Press, No. 1-1, Fancey Lane, Published at Calcutta.	Thacker, Spink & Co.
15	The Azimgurh Reader No. 1.	ditto	Compiled by H. Carré Tucker, Esq., B.C.S.	Miscellaneous.	Printed at the Baptist Mission Press, No. 24, Lower Circular Road, Calcutta.	Printed by the Rev. C. B. Lewis.